

Washington State Auditor's Office
Accountability Audit Report

Southwest Clean Air Agency
Clark County

Report Date
May 19, 2008

Report No. 75050

Issue Date
August 4, 2008



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

August 4, 2008

Board of Directors
Southwest Clean Air Agency
Vancouver, Washington

Report on Accountability

Please find attached our report on the Southwest Clean Air Agency's accountability and compliance with state laws and regulations and its own policies and procedures.

In addition to this work, we also audit the Agency's financial statements. The results of that audit will be included in a separately issued audit report.

Sincerely,

BRIAN SONNTAG, CGFM
STATE AUDITOR

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Clark County
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Audit Summary

**Southwest Clean Air Agency
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ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Southwest Clean Air Agency.

We performed audit procedures to determine whether the Agency complied with state laws and regulations and its own policies and procedures. We also examined Agency management's accountability for public resources. Our work focused on specific areas that have potential for abuse and misuse of public resources.

Areas examined during the audit were selected using financial transactions from July 1, 2005, through June 30, 2007.

RESULTS

The Agency complied with state laws and regulations and its own policies and procedures in the areas we examined. Internal controls were adequate to safeguard public assets.

RELATED REPORTS

Our opinion on the Agency's financial statements is provided in a separate report, which includes the Agency's financial statements.

CLOSING REMARKS

We thank Agency officials and personnel for their assistance and cooperation during the audit.

Description of the Agency

Southwest Clean Air Agency Clark County May 19, 2008

ABOUT THE AGENCY

The Southwest Clean Air Agency was formed after passage of the 1967 Clean Air Act of Washington. The Agency's mission is to preserve and enhance air quality in southwest Washington. The Agency's 17 employees enforce air quality regulations, monitor emissions of air contaminants from various private industries and municipal agencies, and contract with specialists for studies and reports on pollution sources. The Agency covers Clark, Cowlitz, Lewis, Wahkiakum and Skamania counties.

The Agency is governed by an 11-member Board of Directors and an Executive Director appointed by the Board. The Board is appointed by the participating municipal agencies and one member-at-large from the private sector. The Agency operates on a \$2.6 million annual budget.

AUDIT HISTORY

We audit the Agency every two years. The past four audits, spanning nine years, have resulted in no reportable conditions.

APPOINTED OFFICIALS

These officials served during the audit period:

Board of Directors:

City of Cathlamet	David Goodroe
Lewis County Commissioners Office	Lee Grose
City of Vancouver	Pat Jollota
City of Centralia	Harlan Thompson
Cowlitz County Commissioners Office	Axel Swanson
Skamania County Commissioners Office	Jamie Tolfree
City of Stevenson	Mary Ann Duncan-Cole
Member-at-large	Milton Cox
Clark County Commissioners Office	Kelly Sills
Wahkiakum County Commissioners Office	George Trott
City of Longview	Don Jensen
Executive Director	Robert D. Elliott

ADDRESS

Agency	11815 N.E. 99th Street, Suite 1294 Vancouver, WA 98682-2322 (360) 574-3058 www.swcleanair.org
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Audit Areas Examined

Southwest Clean Air Agency Clark County May 19, 2008

In keeping with general auditing practices, we do not examine every portion of the Southwest Clean Air Agency's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the Agency were examined during this audit period:

ACCOUNTABILITY

We evaluated the Agency's accountability in the following areas:

- Cash receipting and revenues
- Open public meetings/records laws
- Disbursements
- Payroll
- Conflict of interest/ethics laws
- Air Operating Permits – restricted funds

FINANCIAL AREAS

Our opinion on the Agency's financial statements is provided in a separate report. That report includes the Agency's financial statements and other required financial information. We examined the financial activity and balances of the Agency including:

- Cash and investments
- Revenues
- Expenditures/expenses
- Financial statement preparation
- Overall presentation of the financial statements
- Financial condition



ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

Our mission is to work in cooperation with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office has 300 employees who are located around the state to deliver our services effectively and efficiently. Approximately 65 percent of our staff are certified public accountants or hold other certifications and advanced degrees.

Our regular audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. We also perform fraud and whistleblower investigations. In addition, we have the authority to conduct performance audits of state agencies and local governments.

The results of our audits are widely distributed through a variety of reports, which are available on our Web site. We continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive program to coordinate audit efficiency and to ensure high-quality audits.

State Auditor
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Chief Policy Advisor
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Director of State and Local Audits
Director of Performance Audit
Director of Special Investigations
Director for Legal Affairs
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Communications Director
Public Records Officer
Main number
Toll-free hotline for government efficiency

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