

Washington State Auditor's Office
Accountability Audit Report

Southwest Clean Air Agency
Clark County

Report Date
October 7, 2009

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October 26, 2009



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

October 26, 2009

Board of Directors
Southwest Clean Air Agency
Vancouver, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your Agency to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

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. Thank you for working with us to ensure the efficient and effective use of public resources.

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
October 7, 2009**

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Audit Summary

**Southwest Clean Air Agency
Clark County
October 7, 2009**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Southwest Clean Air Agency for July 1, 2007, through June 30, 2009.

We evaluated internal controls and performed audit procedures on the activities of the Agency. We also determined whether the Agency complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit:

- Open public meetings/records laws
- Procurement – purchasing
- Conflict of interest
- Disbursements/expenditures
- Payroll/personnel
- State grant compliance

RESULTS

In the areas we examined, the Agency's internal controls were adequate to safeguard public assets. The Agency also complied with state laws and regulations and its own policies and procedures in the areas we examined.

Related Reports

**Southwest Clean Air Agency
Clark County
October 7, 2009**

FINANCIAL

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

Description of the Agency

Southwest Clean Air Agency Clark County October 7, 2009

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 by enforcing air quality regulations, monitoring emissions of air contaminants from various private industries and municipal agencies and contracting with specialists for studies and reports on pollution sources. The Agency covers Clark, Cowlitz, Lewis, Wahkiakum and Skamania counties.

An 11-member Board of Directors governs the Agency. The Board is appointed by the participating municipal agencies and one member-at-large from the private sector. The Board appoints an Executive Director to oversee the Agency's daily operations as well as its 17 employees. For the years under audit, the Agency operated on annual budgets of approximately \$2.6 million.

APPOINTED OFFICIALS

These officials served during the audit period:

Board of Directors:

City of Vancouver	Pat Jollota
Lewis County Commissioner	Bill Schulte
City of Longview	Don Jensen
Clark County Commissioner	Kelly Sills
City of Stevenson	Mary Ann Duncan-Cole
Member-at-Large	Milton Cox
Skamania County Commissioner	Jamie Tolfree
City of Centralia	Harlan Thompson
City of Cathlamet	David Goodroe
Cowlitz County Commissioner	George Raiter
Wahkiakum County Commissioner	Blair Brady
Executive Director	Robert D. Elliott

AGENCY CONTACT INFORMATION

Address: Southwest Clean Air Agency
11815 N.E. 99th Street
Vancouver, WA 98682-2454

Phone: (360) 574-3058

Web site: www.swcleanair.org

AUDIT HISTORY

We audit the Agency every two years. The past five audits, spanning 11 years, have resulted in no reportable conditions.



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 employees are located around the state to deliver our services effectively and efficiently.

Our 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. In addition, we conduct performance audits of state agencies and local governments and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service. 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 quality assurance program.

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