

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Southwest Clean Air Agency**  
**Clark County**

Report Date  
**February 17, 2012**

**Report No. 1007734**

Issue Date  
**May 21, 2012**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

May 21, 2012

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.

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

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Clark County  
February 17, 2012**

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# **Audit Summary**

**Southwest Clean Air Agency  
Clark County  
February 17, 2012**

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Southwest Clean Air Agency from July 1, 2009 through June 30, 2011.

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 period:

- Billings/collections
- Cash receipting
- Disbursements/expenditures
- Restricted funds

## ***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  
February 17, 2012**

### ***FINANCIAL***

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

Our report on the Air Operating Permit program is also provided separately. This was an agreed upon procedures attestation engagement as agreed to by the management of Southwest Clean Air Agency and the Washington State Department of Ecology.

# Description of the Agency

## Southwest Clean Air Agency Clark County February 17, 2012

### **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 \$2.3 million.

### **APPOINTED OFFICIALS**

These officials served during the audit period:

#### Board of Directors:

City of Vancouver	Pat Campbell
Lewis County Commissioner	Bill Schulte
City of Longview	Don Jensen
Clark County Representative	Kelly Sills
City of Stevenson	Mary Ann Duncan-Cole
Member-at-Large	Milton Cox
Skamania County Commissioner	Bob Anderson
City of Centralia	Dan Henderson
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, Suite 1294  
Vancouver, WA 98682-2454

Phone: (360) 574-3058

Website: [www.swcleanair.org](http://www.swcleanair.org)

## ***AUDIT HISTORY***

We audit the Agency every two years. The past six audits, spanning 13 years, have resulted in no reportable conditions.



## **ABOUT THE STATE AUDITOR'S OFFICE**

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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 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 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 take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

**State Auditor**  
**Chief of Staff**  
**Deputy Chief of Staff**  
**Chief Policy Advisor**  
**Director of Audit**  
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**Director of Special Investigations**  
**Director for Legal Affairs**  
**Director of Quality Assurance**  
**Local Government Liaison**  
**Communications Director**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Brian Sonntag, CGFM**  
**Ted Rutt**  
**Doug Cochran**  
**Jerry Pugnetti**  
**Chuck Pfeil, CPA**  
**Larisa Benson**  
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