

Washington State Auditor's Office
Accountability Audit Report

Southwest Clean Air Agency
Clark County

Report Date
March 12, 2014

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March 27, 2014



WASHINGTON
TROY KELLEY
STATE AUDITOR



Washington State Auditor
Troy Kelley

March 27, 2014

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,

A handwritten signature in cursive script that reads "Troy X. Kelley".

TROY KELLEY
STATE AUDITOR

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Clark County
March 12, 2014

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Audit Summary

**Southwest Clean Air Agency
Clark County
March 12, 2014**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Southwest Clean Air Agency from July 1, 2011 through June 30, 2013.

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/receivables
- Cash receipting
- General disbursements
- Payroll/personnel

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
March 12, 2014**

FINANCIAL

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

OTHER REPORTS

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
March 12, 2014**

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 14 employees. For the years under audit, the Agency operated on annual budgets of approximately \$2 million.

APPOINTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Bill Schulte
Blair Brady
Dan Henderson
Mary Ann Duncan-Cole
Don Jensen
Pat Campbell (resigned November 2011)
Milton R. Cox (resigned May 2012)
Kelly Sills (resigned January 2013)
David Goodroe (resigned November 2011)
George Raiter (resigned December 2012)
Bob Anderson (appointed January 2011)
Jeanne Harris (appointed January 2012)
Steve McNicholas (appointed January 2012;
resigned May 2013)
Roland Armstrong (appointed May 2012)
Mike Karnofski (appointed January 2013)
Tom Mielke (appointed February 2013)

AGENCY CONTACT INFORMATION

Address: Southwest Clean Air Agency
11815 N.E. 99th Street, Suite 1294
Vancouver, WA 98682-2454

Phone: (360) 574-3058 x 111

Website: www.swcleanair.org

AUDIT HISTORY

We audit the Agency every two years. The past seven audits, spanning 15 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.

We 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.

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Deputy Director of Quality Assurance
Deputy Director of Communications
Local Government Liaison
Public Records Officer
Main number
Toll-free Citizen Hotline

Troy Kelley
Doug Cochran
Chuck Pfeil, CPA
Kelly Collins, CPA
Jan M. Jutte, CPA, CGFM
Sadie Armijo
Mark Rapozo, CPA
Lou Adams, CPA
Barb Hinton
Thomas Shapley
Mike Murphy
Mary Leider
(360) 902-0370
(866) 902-3900

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