

Washington State Auditor's Office
Accountability Audit Report

Port of Camas-Washougal
Clark County

Report Date
April 15, 2011

Report No. 1005835

Issue Date
June 6, 2011



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

June 6, 2011

Board of Commissioners
Port of Camas-Washougal
Washougal, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your Port 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 Port of Camas-Washougal'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
April 15, 2011**

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Audit Summary

**Port of Camas-Washougal
Clark County
April 15, 2011**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Port of Camas-Washougal from January 1, 2009 through December 31, 2010.

We evaluated internal controls and performed audit procedures on the activities of the Port. We also determined whether the Port 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:

- Contracts and bidding
- Disbursements
- Conflict of interest
- Promotional hosting
- Cash receipting
- Lease billings
- Collection of accounts receivable

RESULTS

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

Related Reports

**Port of Camas-Washougal
Clark County
April 15, 2011**

FINANCIAL

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

Description of the Port

Port of Camas-Washougal Clark County April 15, 2011

ABOUT THE PORT

The Port of Camas-Washougal provides recreational as well as industrial facilities in Clark County. Specifically, the Port operates Grove Field, an airport and hangar facility located north of the City of Camas, a marina and launch ramp facility on the Columbia River adjacent to the cities of Camas and Washougal and an industrial park located next to the Columbia River in Washougal.

An elected, three-member Board of Commissioners governs the District. The Board appoints an Executive Director to oversee the Port's day-to-day operations as well as its 14 full-time employees. For fiscal years 2009 and 2010, the Port operated on annual budgets of \$2.26 million and \$2.22 million, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:	Jim Carroll (through December 2009) Alan Hargrave (through December 2009) Bill Ward Bill Macrae-Smith (effective January 2010) Mark Lampton (effective January 2010)
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APPOINTED OFFICIALS

Executive Director	David Ripp
Finance Director	Kim Noah

PORT CONTACT INFORMATION

Address:	Port of Camas-Washougal 24 South A Street Washougal, WA 98671
Phone:	(360) 835-2196
Website:	portcw.com

AUDIT HISTORY

We audit the Port every two years. The Port reported two findings in fiscal year 2006 regarding the Port's management of a development option and the lack of public transparency. The Port has taken the necessary steps to resolve these issues. The 2007-2008 audit, as well as the current 2009-2010 audit, are free of findings.



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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Director of Quality Assurance
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Jim Brittain, CPA
Jan Jutte, CPA, CGFM
Ivan Dansereau
Mike Murphy
Mindy Chambers
Mary Leider
(360) 902-0370
(866) 902-3900

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