

Washington State Auditor's Office
Accountability Audit Report

Port of Camas-Washougal
Clark County

Report Date
December 6, 2013

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December 30, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

December 30, 2013

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,

TROY KELLEY
STATE AUDITOR

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Clark County
December 6, 2013**

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Audit Summary

Port of Camas-Washougal
Clark County
December 6, 2013

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Port of Camas-Washougal from January 1, 2011 through December 31, 2012.

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:

- Leases billings
- Procurement of public work projects
- Open public meeting minutes
- Cash receipting
- Payroll
- General disbursements

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
December 6, 2013**

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 December 6, 2013

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 2011 and 2012, the Port had operating revenue of \$2.38 million and \$2.41 million, respectively.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Commissioners:

Mark Lampton
Bill Ward
Bill Macrae-Smith

APPOINTED OFFICIALS

Executive Director
Finance Director

David Ripp
Kim Noah

PORT CONTACT INFORMATION

Address: Port of Camas-Washougal
24 S. A Street
Washougal, WA 98671

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AUDIT HISTORY

We audit the Port every two years. The Port has been free of findings for six years.



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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