

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

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**Clark Regional Wastewater District**  
**Clark County**

Report Date  
**June 4, 2012**

**Report No. 1008032**

Issue Date  
**July 16, 2012**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

July 16, 2012

Board of Commissioners  
Clark Regional Wastewater District  
Vancouver, Washington

***Report on Accountability***

We appreciate the opportunity to work in cooperation with your District 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 Clark Regional Wastewater District'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  
June 4, 2012**

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# Audit Summary

**Clark Regional Wastewater District  
Clark County  
June 4, 2012**

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Clark Regional Wastewater District from January 1, 2011 through December 31, 2011.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District 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
- Debt/covenants
- Payments/expenditures
- Open public meeting minutes

## ***RESULTS***

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

## Related Reports

**Clark Regional Wastewater District  
Clark County  
June 4, 2012**

### ***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 District

## Clark Regional Wastewater District Clark County June 4, 2012

### ***ABOUT THE DISTRICT***

The Clark Regional Wastewater District, formed on May 22, 1958, currently serves 25,100 customer accounts within unincorporated areas of Clark County. The District operates and maintains approximately 527 miles of sewer lines and 49 pump stations.

An elected, three-member Board of Commissioners governs the District. The Board appoints management to oversee the District's daily operations as well as its 44 employees. For fiscal year 2011 the District operated on an \$18.1 million annual budget.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Commissioners:	Norm Harker Neil Kimsey Denny Kiggins
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### ***APPOINTED OFFICIALS***

General Manager	John Peterson
Finance Director	Ken Andrews

### ***DISTRICT CONTACT INFORMATION***

Address: Clark Regional Wastewater District  
P.O. Box 8979  
Vancouver, WA 98668-8979

Phone: (360) 993-8824

Website: [www.crwwd.com](http://www.crwwd.com)

## ***AUDIT HISTORY***

We audit the District annually. We have reported no findings since the District's inception.



## **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.

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**Director for Legal Affairs**  
**Director of Quality Assurance**  
**Local Government Liaison**  
**Communications Director**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

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