

Washington State Auditor's Office

Accountability Audit Report

Southwest Washington Behavioral Health Regional Support Network Clark County

Report Date
May 30, 2014

Report No. 1012077

Issue Date
June 16, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

June 16, 2014

Board of Appointed Representatives
Southwest Washington Behavioral Health Regional Support Network
Vancouver, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your Network 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 Washington Behavioral Health Regional Support Network'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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Audit Summary

Southwest Washington Behavioral Health Regional Support Network Clark County May 30, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Southwest Washington Behavioral Health Regional Support Network from October 1, 2012 through December 31, 2013.

We evaluated internal controls and performed audit procedures on the activities of the Network. We also determined whether the Network 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
- Contracts/agreements
- Open public meeting minutes
- Payments/expenditures
- Payroll/personnel
- Formation

RESULTS

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

Related Reports

**Southwest Washington Behavioral Health Regional Support Network
Clark County
May 30, 2014**

FINANCIAL

Our opinion on the Network's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the Network's financial statements.

FEDERAL GRANT PROGRAMS

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the Network's major federal program, which is listed in the Federal Summary section of the financial statement and single audit report.

Description of the Network

Southwest Washington Behavioral Health Regional Support Network

Clark County

May 30, 2014

ABOUT THE NETWORK

The Southwest Washington Behavioral Health Regional Support Network was formed on July 16, 2012, through an inter-local agreement between the three Counties: Clark, Cowlitz and Skamania, and began operations on October 1, 2012. The Network is responsible for the administration and provision of publicly funded mental health services for residents of the region. Network personnel provide administrative support and management including planning, contracting, marketing, resource management, quality management and fiscal management. The Network contracts with community mental health centers and other licensed providers for services including crisis response, assessment, brief intervention, evaluation and treatment center, community support and residential care.

A three-member governing board, appointed by each participating county's Board of County Commissioners, provides governance of the Network. During the audit period, the Network employed between 35 and 50 full-time employees and operated on a budget of approximately \$48 million per year.

APPOINTED OFFICIALS

These officials served during the audit period:

Board of Appointed Representatives:

Clark County

Marc Boldt (through December 2012)

David Madore (effective January 2013)

Cowlitz County

George Raiter (through December 2012)

James Misner (effective January 2013)

Paul Pearce (through December 2012)

Skamania County

Christopher Brong (effective January 2013)

NETWORK CONTACT INFORMATION

Address: Southwest Washington Behavioral Health Regional Support Network
P.O. Box 664
Vancouver, WA 98666

Phone: (360) 397-8222

Website: www.swbh.org

AUDIT HISTORY

This is the first audit of the Network. We plan to audit the Network on an annual basis.



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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