



**Washington State Auditor's Office**

Government that works for citizens

## **Accountability Audit Report**

# **Spokane Regional Clean Air Agency**

**Spokane County**

**For the period July 1, 2013 through June 30, 2015**

**Published June 27, 2016**

**Report No. 1016918**





## Washington State Auditor's Office

June 27, 2016

Board of Directors  
Spokane Regional Clean Air Agency  
Spokane, Washington

### Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for Agency operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the Agency's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

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

TROY KELLEY  
STATE AUDITOR  
OLYMPIA, WA

## TABLE OF CONTENTS

Audit Summary .....	4
Related Reports .....	5
Information About The Agency .....	6
About The State Auditor's Office .....	7

## AUDIT SUMMARY

### Results in brief

In the areas we audited, Agency operations complied with applicable requirements and provided adequate safeguarding of public resources. The Agency also complied with state laws and regulations and its own policies and procedures in the areas we examined.

### About the audit

This report contains the results of our independent accountability audit of the Spokane Regional Clean Air Agency from July 1, 2013 through June 30, 2015.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the Agency's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

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 fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Financial condition
- Cash receipting
- Payments/expenditures

## RELATED REPORTS

### Financial

Our opinion on the Agency's financial statements is provided in a separate report, which includes the Agency's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

### Other reports

During the current audit period, the State Auditor's Office issued a report on agreed-upon procedures performed at the Agency. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

## INFORMATION ABOUT THE AGENCY

The Spokane Regional Clean Air Agency was formed under the 1967 state Clean Air Act. The Agency is responsible for administering federal, state, and local laws and regulations regarding outdoor air pollution in Spokane County. To achieve the goals of the Clean Air Act, the Agency establishes programs aimed at reducing air pollution from all sources. The Agency directs a combination of education and regulatory efforts towards commercial and industrial emission sources, residential wood combustion, outdoor burning, motor vehicle, and asbestos, and dust sources.

A five-member Board of Directors governs the Agency. Representatives of the cities within Spokane County and a member designated by the Spokane County Commissioners serve as Directors. The Board is made up of one County Commissioner, one member from City of Spokane, and City of Spokane Valley, one representative from the small cities and towns, and one member at large elected by the Board. The Board appoints an Executive Director to oversee the Agency's daily operations and its 18 employees. For fiscal years 2014 and 2015, the Agency operated on annual budgets of approximately \$2 million each year.

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*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for the Spokane Regional Clean Air Agency at <http://portal.sao.wa.gov/ReportSearch>.

## 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 to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

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.

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 as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor's Office	
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