Washington State Auditor's Office

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Accountability Audit Report

Southwest Washington Behavioral Health Regional Support Network

Clark County

For the period January 1, 2014 through July 15, 2016

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

TROY KELLEY

STATE AUDITOR

OLYMPIA, WA

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AUDIT SUMMARY

Results in brief

In the areas we audited, Network operations complied with applicable requirements and provided adequate safeguarding of public resources. The Network 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 Southwest Washington Behavioral Health Regional Support Network from January 1, 2014 through July 15, 2016.

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 Network'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:

- Contract closeout
- Payroll including severance and leave cashouts
- Open public meeting minutes
- Payments/expenditures
- Dissolution process

RELATED REPORTS

Financial

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

INFORMATION ABOUT THE NETWORK

The Southwest Washington Behavioral Health Regional Support Network was formed on July 16, 2012, through an interlocal agreement between three Counties: Clark, Cowlitz and Skamania. On June 30, 2015 Cowlitz County left the Network to join Grays Harbor RSN.

The Network is responsible for the administration and provision of publicly funded mental health services for residents of the region. The Network's 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.

In March 2014, the State of Washington's Legislature passed two bills, E2SBH 2572 and E2SSB 6312, that impacted the way publicly funded health systems are administered and delivered. As a result, the contract with the Network to administer publicly funded mental health services ended on March 31, 2016, with an administrative closure date on July 15, 2016. A representative governing board, appointed by each participating county's Board of County Commissioners, provided the governance of the Network. During the audit period, the Network employed between 35-50 full-time employees and operated on a budget of approximately $48 million per year.

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Information current as of report publish date.

Audit history

You can find current and past audit reports for the Southwest Washington Behavioral Health Regional Support Network 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.

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