



Washington State Auditor's Office

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Accountability Audit Report

Cowlitz-Wahkiakum Council of Governments

Cowlitz County

For the period January 1, 2014 through December 31, 2015

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Washington State Auditor's Office

December 5, 2016

Board of Directors
Cowlitz-Wahkiakum Council of Governments
Kelso, 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 Council 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 Council'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, Council operations complied with applicable requirements and provided adequate safeguarding of public resources. The Council 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 Cowlitz-Wahkiakum Council of Governments from January 1, 2014 through December 31, 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 Council'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:

- Safeguarding of small and attractive assets such as computers
- Open public meeting minutes
- Compliance with public depository requirements for bank accounts
- Payments/expenditures
- Surplus property
- Self-insurance program
- Payroll/personnel and benefits

INFORMATION ABOUT THE COUNCIL

The Cowlitz-Wahkiakum Council of Governments is a voluntary association of 31 local governments in Washington State's Cowlitz and Wahkiakum counties and Oregon State's city of Rainier. The Council was formed in 1961 and reorganized in 1974 under state law for the purpose of studying regional and governmental problems of mutual interest and concern.

A seven-member Executive Committee provides guidance to the Council. The Executive Committee develops policy recommendations to assist in long-range planning for transportation, land use and growth management as requested by the Council or Director. The Executive Committee appoints a Director to oversee the Council's daily operations as well as its 10 employees.

For fiscal years 2014 and 2015, the Council operated on annual budgets of approximately \$1.5 million and \$1.2 million, respectively.

Contact information related to this report

Address:	Cowlitz-Wahkiakum Council of Governments 207 4th Avenue N. Admin Annex Kelso, WA 98626
Contact:	Anisa Kisamore, Office Administrator
Telephone:	(360) 577-3041
Website:	www.cwcog.org

Information current as of report publish date.

Audit history

You can find current and past audit reports for the Cowlitz-Wahkiakum Council of Governments 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	
Public Records requests	PublicRecords@sao.wa.gov
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov