

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

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**Port of Port Angeles**  
**Clallam County**

Report Date  
**October 11, 2010**

**Report No. 1004475**

Issue Date  
**October 25, 2010**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

October 25, 2010

Board of Commissioners  
Port of Port Angeles  
Port Angeles, Washington

***Report on Accountability***

We appreciate the opportunity to work in cooperation with your Port 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 Port of Port Angeles' 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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Clallam County  
October 11, 2010**

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# Audit Summary

Port of Port Angeles  
Clallam County  
October 11, 2010

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Port of Port Angeles from January 1, 2008 through December 31, 2009.

We evaluated internal controls and performed audit procedures on the activities of the Port. We also determined whether the Port 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:

- Accounts receivable/contracts
- Small and attractive assets such as computers
- Procurement (bid compliance)
- Travel
- Payroll/personnel
- Promotional hosting

## ***RESULTS***

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

## **Related Reports**

**Port of Port Angeles  
Clallam County  
October 11, 2010**

### ***FINANCIAL***

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

# **Description of the Port**

**Port of Port Angeles  
Clallam County  
October 11, 2010**

## ***ABOUT THE PORT***

The Port of Port Angeles is a small classified port district located in Clallam County. The Port provides an array of services including marine terminals, log dumps, marinas, airports, industrial parks and rental properties.

An elected, three-member Board of Commissioners governs the Port. The Board appoints an Executive Director to manage the Port's daily operations and the staff of approximately 58 employees. For the years under audit, the Port operated on annual budgets of approximately \$7 million.

## ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Commissioners:

John Calhoun  
Jim McEntire  
George Schoenfeldt

## ***APPOINTED OFFICIALS***

Executive Director  
Finance Director

Jeff Robb  
William James

## ***PORT CONTACT INFORMATION***

Address: Port of Port Angeles  
P.O. Box 1350  
Port Angeles, WA 98362

Phone: (360) 417-3423

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

## ***AUDIT HISTORY***

We audit the Port's financial statements and federal compliance every year and every two years for accountability purposes.



## **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 in cooperation 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 our 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 continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

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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