

Examination No. 47511

WHATCOM COUNTY COUNCIL OF GOVERNMENTS WHATCOM COUNTY, WASHINGTON

Fifth Examination

January 1, 1979 thru December 31, 1981

REPORT OF EXAMINATION DIVISION OF MUNICIPAL CORPORATIONS

RECEIVED AUG 16 1982

COUNCIL OF GOVERNMENTS

Robert V. Graham State Auditor



The State of Washington

OFFICE OF STATE AUDITOR LEGISLATIVE BUILDING AS-21 OLYMPIA, WASHINGTON 98504 (206) 753-5277

Notice of Filing and Transmittal August 13, 1982

Notice is hereby given that the attached document is the official post audit examination report of Whatcom County Council of Governments, Whatcom County, Washington, for the period January 1, 1979 through December 31, 1981.

The report was prepared and transmitted for filing by the State Auditor's Division of Municipal Corporations pursuant to RCW 43.09.260.

Colert V Graham

ROBERT V. GRAHAM STATE AUDITOR

Copies transmitted to:

Anne Rose, Chairperson of the Board Elaine Ramel, Director David S. McEachran, County Prosecuting Attorney Honorable Kenneth O. Eikenberry, Attorney General Office of State Auditor

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WHATCOM COUNTY COUNCIL OF GOVERNMENTS Whatcom County, Washington Fifth Examination January 1, 1979 thru December 31, 1981

SCOPE AND OPINION

We have examined the statement of operation of cash arising from cash transactions of the Whatcom County Council of Governments, Whatcom County, Washington, as of December 31, 1979, 1980 and 1981. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The aforementioned statements do not give effect to the fixed assets group of accounts, accounts receivable, accounts payable, and accrued items. Accordingly, the statements do not present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the accompanying statements present fairly the cash transactions of the Whatcom County Council of Governments at December 31, 1979, 1980 and 1981 on a consistent basis.

Exhibit A-1

| | | A CITY OF THE CITY | Statement | | Operation of Cash | of Cas | ,e | | | 1 | Year | Page of Pages | - 00 |
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| (1) YUND KUNDER | | (2) DESCRIPTION | Beginning Cash Balance 1/1/81 | (4) CASH Receipts | IN (5) Transfers In | (6) CASH; Transfers Out: | OUT (7) Disbursements | (8) Balance 12/31/8 |
| 0673-0551 | Council | 1 of Governments | 10,266 28 | 28 73,324 42 | 0 | 0 | 69,392 81 | 14,197 89 |
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WHATCOM COUNTY COUNCIL OF GOVERNMENTS DIRECTORY OF OFFICIALS

Addendum A

Executive Board

Chair Vice-Chair Secretary/Treasurer Member Member Anne Rose R.W. "Bob" Muenscher James Kaemingk John Louws Gary Gibbons Councilwoman, Bellingham Councilman, Whatcom County Councilman, Lynden Executive, Whatcom County Mayor, Ferndale

Voting Members

Ken Hertz Roma Jones Tom Burton Gerald Digerness

Vern Hougen Ken Roberts Hugh Wilson

Robert Mitchell Pat Sizemore Al Couch Dave Johnson Everett Madsen Mayor, Bellingham
Councilwoman, Bellingham
Mayor, Blaine
Chair, Conservation
District
Mayor, Everson
Mayor, Nooksack
Marketing Manager, Port
of Bellingham
Mayor, Sumas
Water District No. 8
Water District No. 10
Water District No. 12

Associate Members

Art Flynn

Donald Keenan

Sudden Valley Community Association Director, Opportunity Council

Water District No. 15

Mailing Address

Elaine L. Ramel, Director Whatcom County Council of Governments 401 Grand Avenue Bellingham, Washington 98225