

Report No. 55714

**WHATCOM COUNTY COUNCIL OF GOVERNMENTS**

Whatcom County, Washington

January 1, 1991 Through December 31, 1992

A U D I T   R E P O R T



Washington

***State Auditor***

Brian Sonntag



**Washington State Auditor**  
**Brian Sonntag**

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Notice of Filing and Transmittal  
March 11, 1994

Notice is hereby given that the attached document is the official post audit report of the Whatcom County Council of Governments, Whatcom County, Washington, for the period January 1, 1991, through December 31, 1992.

The report was prepared and transmitted for filing by the State Auditor's Division of Audit pursuant to Chapter 43.09 RCW.

**Brian Sonntag**  
State Auditor

Copies transmitted to:

Mark Challender, Executive Director  
Shirley, Forslof, County Auditor  
David S. McEachran, County Prosecuting Attorney  
Mike Partridge, Transportation Planning Office, Department of Transportation  
Single Audit Clearinghouse, Data Preparation Division, Bureau of Census  
Laurie Fortier, State Publication Distribution, State Library  
The Honorable Christine O. Gregoire, Attorney General, Office of the Attorney General  
Office of the State Auditor

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**WHATCOM COUNTY COUNCIL OF GOVERNMENTS**  
**Whatcom County, Washington**  
**January 1, 1991 Through December 31, 1992**

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**Independent Auditor's Report On Compliance With Laws And Regulations  
At The Financial Statement Level (Plus Additional State Compliance  
Requirements Per RCW 43.09.260)**

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Chairman Matt Lagerwey  
Whatcom County Council of Governments  
Bellingham, Washington

We have audited the financial statements, as listed in the table of contents, of the Whatcom County Council of Governments, Whatcom County, Washington, as of and for the fiscal years ended December 31, 1992 and 1991, and have issued our report thereon dated January 20, 1994.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Whatcom County Council of Governments is the responsibility of the council's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the council's compliance with certain provisions of laws, regulations, contracts, and grants.

We also performed additional tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the council complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the Division of Municipal Corporations. Our responsibility is to examine, on a test basis, evidence about the council's compliance with those requirements and to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the council and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with these provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the council complied, in all material respects, with the provisions referred to in the preceding paragraphs. With respect to items not tested, nothing came to our attention that caused us to believe that the council had not complied, in all material respects, with those provisions.

This report is intended for the information of management and the council. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Brian Sonntag". The signature is stylized with a large, sweeping initial "B" and "S".

Brian Sonntag  
State Auditor

January 20, 1994

**WHATCOM COUNTY COUNCIL OF GOVERNMENTS**  
**Whatcom County, Washington**  
**January 1, 1991 Through December 31, 1992**

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**Independent Auditor's Report On Internal Control Structure**  
**At The Financial Statement Level**

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Chairman Matt Lagerwey  
Whatcom County Council of Governments  
Bellingham, Washington

We have audited the financial statements of the Whatcom County Council of Governments, Whatcom County, Washington, as of and for the fiscal years ended December 31, 1992 and 1991, and have issued our report thereon dated January 20, 1994.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of the council, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the council is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with the prescribed basis of accounting. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures into the following categories:

- Cash receipts
- Accounts payable
- Purchasing and receiving
- Payroll

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the council. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Brian Sonntag", written in a cursive style.

Brian Sonntag  
State Auditor

January 20, 1994

**WHATCOM COUNTY COUNCIL OF GOVERNMENTS**  
**Whatcom County, Washington**  
**January 1, 1991 Through December 31, 1992**

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**Independent Auditor's Report On Financial Statements**

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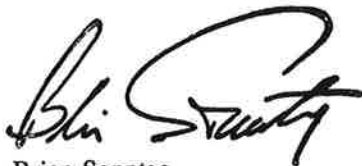
Chairman Matt Lagerwey  
Whatcom County Council of Governments  
Bellingham, Washington

We have audited the Schedule of Cash Activity of the Whatcom County Council of Governments, Whatcom County, Washington, for the fiscal years ended December 31, 1992 and 1991. These financial statements are the responsibility of the council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1 to the financial statements, Whatcom County prepares financial statements on behalf of the council on the cash basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System (BARS)* manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, except for the effect, if any, of the matters discussed in the preceding paragraph, and except that omitted disclosures might influence a user's conclusions about the council's transactions, the accompanying financial statements present fairly the cash transactions of the council for the fiscal years ended December 31, 1992 and 1991, on the prescribed basis of accounting.



Brian Sonntag  
State Auditor

January 20, 1994



**WHATCOM COUNTY COUNCIL OF GOVERNMENTS**  
**Schedule Of Cash Activity**  
**For The Fiscal Year Ended December 31, 1992**

BEGINNING BALANCE	RECEIPTS	TOTAL AVAILABLE	DISBURSEMENTS	ENDING BALANCE
\$12,056	\$320,530	\$332,586	\$310,403	\$22,183

*The Accompanying Notes Are An Integral Part Of This Statement.*

**WHATCOM COUNTY COUNCIL OF GOVERNMENTS**  
**Schedule Of Cash Activity**  
**For The Fiscal Year Ended December 31, 1991**

BEGINNING BALANCE	RECEIPTS	TOTAL AVAILABLE	DISBURSEMENTS	ENDING BALANCE
\$10,513	\$345,272	\$355,785	\$343,729	\$12,056

*The Accompanying Notes Are An Integral Part Of This Statement.*

**WHATCOM COUNTY COUNCIL OF GOVERNMENTS**  
**Notes To Financial Statements**  
**January 1, 1991 Through December 31, 1992**

The following notes are an integral part of the accompanying financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Reporting Entity

The council is a voluntary interlocal cooperative formed on March 26, 1970 consisting of local governments in Whatcom County.

b. Basis of Presentation - Fund Accounting

The accounts of the council are organized on the basis of funds, each of which is considered a separate accounting entity. The council uses only governmental funds as listed below. Each governmental fund is accounted for with a separate set of self-balancing accounts.

GOVERNMENTAL FUND TYPES:

General Fund

This fund is used to account for all financial resources and transactions of the council not required to be accounted for in another fund.

c. Basis of Accounting

Accounting records for the council are maintained in accordance with methods prescribed by the State Auditor under the authority of Washington State law, Chapter 43.09 RCW. The council uses the revenue and expenditure classifications contained in the Budgeting, Accounting and Reporting System (BARS) prescribed by the State Auditor. Revenues are recognized only when received in cash and expenditures are recognized when warrants are issued. Purchases of fixed assets are expensed during the year acquired.

d. Duties of Whatcom County

As required by statute, Whatcom County serves as the council's treasurer, issues council warrants, and prepares cash receipt and disbursement reports of the council's financial activity.

e. Fixed Assets

Fixed assets are expensed when purchased. The council has not established a fixed assets account group.

NOTE 2 - PENSIONS

Substantially all council full-time and qualifying part-time employees participate in the statewide Public Employees' Retirement System (PERS) administered by the Department of Retirement Systems, under cost-sharing multiple-employer public employee retirement systems. Actuarial information is on a system-wide basis and is not considered pertinent to the council's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

The council's contributions, of 7.1 percent of covered payroll, for the year ending December 31, 1991 of \$8,409.44 and 7.4 percent of covered payroll for the year ending December 31, 1992 of \$10,428.28, represent its full liability under the system, except that future rates may be adjusted to meet the system needs.

Historical trend information showing the system's progress in accumulating sufficient assets to pay benefits when due is presented in the State of Washington's June 30, 1992 comprehensive annual financial report. Please refer to said report for detailed trend information

State of Washington  
Office of Financial Management  
300 Insurance Building AQ-44  
Olympia, WA 98504-0201

NOTE 3 - SCHEDULE OF FINANCIAL ASSISTANCE

The council's Schedules of Financial Assistance are presented using the modified accrual basis of accounting. Revenues have been accrued to match expenditures paid.

**WHATCOM COUNTY COUNCIL OF GOVERNMENTS**  
**Schedule Of State Financial Assistance**  
**Governmental Assistance Received From State Agencies Or Local Government**  
**For The Fiscal Year Ended December 31, 1992**

Grantor Agency	Revenue Account No.	Program Name	Federal CFDA No.	Other Ident. No.	Total Award Amount	Balance at Beginning of Current Year	Current Year Revenues	Current Year Expenditures	Balance at Year End
DOE	334.03.10	Watershed Planning (CY92)		TAX88010	205,000.00	1,506.38	0.00	0.00	1,506.38
DOE	334.03.10	Watershed Planning (CY92)		TAX90200	209,947.50	132,964.20	81,360.73	81,360.73	51,603.47
DOE	334.03.10	Watershed Planning (CY92)		TAX91088	189,950.00	156,136.57	32,564.81	32,564.81	123,571.76
WSDOT	334.03.60	Regional Trans. Planning (CY92)		GC8713/PL1616	44,275.00	34,570.21	20,729.75	20,729.75	13,840.46

**WHATCOM COUNTY COUNCIL OF GOVERNMENTS**  
**Schedule Of State Financial Assistance**  
**Governmental Assistance Received From State Agencies Or Local Government**  
**For The Fiscal Year Ended December 31, 1991**

Grantor Agency	Revenue Account No.	Program Name	Federal CFDA No.	Other Ident. No.	Total Award Amount	Balance at Beginning of Current Year	Current Year Revenues	Current Year Expenditures	Balance at Year End
DOE	334.03.10	Watershed Planning (CY91)		TAX88010	205,000.00	9,418.30	7,911.92	7,911.92	1,506.38
DOE	334.03.10	Watershed Planning (CY91)		TAX90200	209,947.50	191,927.50	58,963.30	58,963.30	132,964.20
DOE	334.03.10	Watershed Planning (CY91)		TAX91088	189,950.00	0.00	33,813.43	33,813.43	156,136.57
WSDOT	334.03.60	Urban Trans. Study (CY91)		GC8921/OL0906	100,000.00	62,863.94	62,860.93	62,860.93	3.01
WSDOT	334.03.60	Regional Trans. Planning (FY92)		GC9246/PL2616	44,275.00	32,033.80	41,738.59	41,738.59	(9,704.79) see (1)

(1) Grant is on a biennium cycle and may show deficit for first year of biennium due to heavier costs in first year.

*Additional Information*

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**WHATCOM COUNTY COUNCIL OF GOVERNMENTS**  
**Whatcom County, Washington**  
**January 1, 1991 Through December 31, 1992**

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**Independent Auditor's Report On Supplementary Information**  
**Schedule Of Federal Financial Assistance**

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Chairman Matt Lagerwey  
Whatcom County Council of Governments  
Bellingham, Washington

We have audited the financial statements of the Whatcom County Council of Governments, Whatcom County, Washington, as of and for the fiscal years ended December 31, 1992 and 1991, and have issued our report thereon dated January 20, 1994. These financial statements are the responsibility of the council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of the Whatcom County Council of Governments taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The information in the schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



Brian Sonntag  
State Auditor

January 20, 1994



**WHATCOM COUNTY COUNCIL OF GOVERNMENTS**  
**Schedule Of Federal Financial Assistance**  
**Federal Assistance Received Indirectly Through A State Agency Or Local Government**  
**For The Fiscal Year Ended December 31, 1992**

Grantor Agency	Revenue Account No.	Program Name	Federal CFDA No.	Other Ident. No.	Total Award Amount	Balance at Beginning of Current Year	Current Year Revenues	Current Year Expenditures	Balance at Year End
WSDOT	333.20.50	UMTA Section 8 (FY92)	20.505	GC9248/PS2805	21,000.00	18,410.16	7,499.34	7,499.34	10,910.82
WSDOT	333.20.50	UMTA Section 8 (FY93)	20.505	GC9246/PL3606	21,585.00	0.00	8,571.45	8,571.45	13,013.55
		<b>Total CFDA 20.505</b>			<b>42,585.00</b>	<b>18,410.16</b>	<b>16,070.79</b>	<b>16,070.79</b>	<b>see (1)</b>
WSDOT	333.20.20	FHWA PL (FY92)	20.205	GC9246/PL2606	53,038.00	52,974.96	33,742.21	33,742.21	19,232.75
WSDOT	333.20.20	FHWA PL (FY93)	20.205	GC9246/PL3606	28,862.00	0.00	8,099.93	8,099.93	20,762.07
		<b>Total CFDA 20.205</b>			<b>81,900.00</b>	<b>52,974.96</b>	<b>41,842.14</b>	<b>41,842.14</b>	
		<b>TOTAL FEDERAL ACTIVITY</b>			<b>124,485.00</b>	<b>71,385.12</b>	<b>57,912.93</b>	<b>57,912.93</b>	

(1) This ending balance indicates that there is a carryover that may be obligated for the coming fiscal year if the work program is amended to obligate the carryover and if the WSDOT approves the amendment.

**WHATCOM COUNTY COUNCIL OF GOVERNMENTS**  
**Whatcom County, Washington**  
**January 1, 1991 Through December 31, 1992**

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**Independent Auditor's Report On Compliance With The General Requirements  
Applicable To Federal Financial Assistance Programs**

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Chairman Matt Lagerwey  
Whatcom County Council of Governments  
Bellingham, Washington

We have audited the financial statements of the Whatcom County Council of Governments, Whatcom County, Washington, as of and for the fiscal years ended December 31, 1992 and 1991, and have issued our report thereon dated January 20, 1994.

We have applied procedures to test the council's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the fiscal year ended December 31, 1992:

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Allowable costs/cost principles
- Drug-Free Workplace Act
- Administrative requirements, including subrecipient monitoring

The following requirements were determined to be not applicable to its federal financial assistance programs:

- Davis-Bacon Act
- Relocation assistance and real property acquisition

Our procedures were limited to the applicable procedures described in the Office of Management and Budget (OMB) *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the council's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the council had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the council. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, appearing to read "Brian Sonntag". The signature is stylized with a large, sweeping initial "B" and "S".

Brian Sonntag  
State Auditor

January 20, 1994

**WHATCOM COUNTY COUNCIL OF GOVERNMENTS**  
**Whatcom County, Washington**  
**January 1, 1991 Through December 31, 1992**

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**Independent Auditor's Report On Compliance With Specific Requirements  
Applicable To Nonmajor Federal Financial Assistance Program Transactions**

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Chairman Matt Lagerwey  
Whatcom County Council of Governments  
Bellingham, Washington

We have audited the financial statements of the Whatcom County Council of Governments, Whatcom County, Washington, as of and for the fiscal years ended December 31, 1992 and 1991, and have issued our report thereon dated January 20, 1994.

In connection with our audit of the financial statements of the council and with our consideration of the council's control structure used to administer federal financial assistance programs, as required by OMB Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the fiscal year ended December 31, 1992.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing allowability of the program expenditures as well as matching and special reporting requirements that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the council's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to the items not tested, nothing came to our attention that caused us to believe that the Whatcom County Council of Governments had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the council. However, this report is a matter of public record and its distribution is not limited.



Brian Sonntag  
State Auditor

January 20, 1994

**WHATCOM COUNTY COUNCIL OF GOVERNMENTS**  
**Whatcom County, Washington**  
**January 1, 1991 Through December 31, 1992**

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**Independent Auditor's Single Audit Report On Internal Control Structure  
Used In Administering Federal Financial Assistance Programs**

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Chairman Matt Lagerwey  
Whatcom County Council of Governments  
Bellingham, Washington

We have audited the financial statements of the Whatcom County Council of Governments, Whatcom County, Washington, as of and for the fiscal years ended December 31, 1992 and 1991, and have issued our report thereon dated January 20, 1994.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards* issued by the Comptroller General of the United States, and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit, we considered the council's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated January 20, 1994.

The management of the council is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that:

- Assets are safeguarded against loss from unauthorized use or disposition.
- Transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with the prescribed basis of accounting.
- Federal financial assistance programs are managed in compliance with applicable laws and regulations.

Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation

of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

- **Accounting Controls**
  - Cash receipts
  - Accounts payable
  - Purchasing and receiving
  - Payroll
  
- **General Requirements**
  - Political activity
  - Civil rights
  - Cash management
  - Federal financial reports
  - Allowable costs/cost principles
  - Drug-Free Workplace Act
  - Administrative requirements, including subrecipient monitoring
  
- **Specific Requirements**
  - Types of services
  - Matching, level of effort, earmarking
  - Reporting
  - Cost allocation
  - Special requirements
  
- **Claims For Advances And Reimbursements**
  
- **Amounts Claimed Or Used For Matching**

For all of the applicable internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

The following internal control structure categories were determined to be insignificant to federal financial assistance programs:

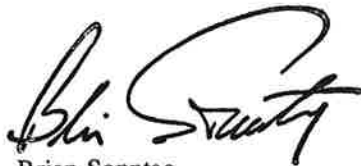
- **Accounting Controls**
  - Cash disbursements
  - Receivables
  - Inventory control
  - Property, plant, and equipment
  - General ledger
  
- **General Requirements**
  - Davis-Bacon Act
  - Relocation assistance and real property acquisition
  
- **Specific Requirements**
  - Eligibility

During the fiscal year ended December 31, 1992, the council had no major federal financial assistance programs and expended 72 percent of its total federal financial assistance under the following nonmajor federal financial assistance program: Highway Planning and Construction (CFDA 20.205).

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to the aforementioned nonmajor program. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management and the council. However, this report is a matter of public record and its distribution is not limited.



Brian Sonntag  
State Auditor

January 20, 1994

**WHATCOM COUNTY COUNCIL OF GOVERNMENTS**  
**Whatcom County, Washington**  
**January 1, 1991 Through December 31, 1992**

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**Directory Of Officials**

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**Executive Board**

Matt Lagerwey, Chair  
Alma Wagner, Vice Chair  
Shirley VanZanten  
Tim Douglas  
Larry Harris  
Don Gischer  
Scott Walker  
Jack Louws

Mayor, Everson  
Councilperson, Blaine  
Executive, Whatcom County  
Mayor, Bellingham  
Councilperson, Whatcom County  
Councilperson, Bellingham  
Commissioner, Port of Bellingham  
Councilperson, Lynden

**Voting Members**

Mike Quinn  
Marge Laidlaw  
Vern Johnson  
Larry Rebshaw  
Pat Sizemore  
Unfilled  
Gene Welch  
Mari Lou Jones  
Arne Hanna  
Gary Gibbons  
Gerald Digerness

Councilperson, Sumas  
Councilperson, Whatcom County  
Lummi Nation  
Water District No. 4  
Water District No. 8  
Water District No. 10  
Water District No. 12  
Councilperson, Nooksack  
Councilperson, Bellingham  
Councilperson, Ferndale  
Whatcom County Conservation District

**Associate Members**

Bob Felix  
Don Keenan

Sudden Valley Association  
Whatcom County Opportunity Council

**Executive Director**

Mark Challenger

**Mailing Address**

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Council

Suite 104  
1203 Cornwall Avenue  
Bellingham WA 98225