



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

ROBERT V. GRAHAM
STATE AUDITOR



WILLIAM L. LAVAGNINO
ASSISTANT STATE AUDITOR

The State of Washington

OFFICE OF STATE AUDITOR
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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.

A handwritten signature in cursive script that reads "Robert 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.

WHATCOM COUNTY COUNCIL OF GOVERNMENTS
DIRECTORY OF OFFICIALS

Addendum A

Executive Board

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

Voting Members

Ken Hertz	Mayor, Bellingham
Roma Jones	Councilwoman, Bellingham
Tom Burton	Mayor, Blaine
Gerald Digerness	Chair, Conservation District
Vern Hougen	Mayor, Everson
Ken Roberts	Mayor, Nooksack
Hugh Wilson	Marketing Manager, Port of Bellingham
Robert Mitchell	Mayor, Sumas
Pat Sizemore	Water District No. 8
Al Couch	Water District No. 10
Dave Johnson	Water District No. 12
Everett Madsen	Water District No. 15

Associate Members

Art Flynn	Sudden Valley Community Association
Donald Keenan	Director, Opportunity Council

Mailing Address

Elaine L. Ramel,
Director

Whatcom County Council of Governments
401 Grand Avenue
Bellingham, Washington 98225