

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

---

**Port of Skagit County**

Report Date  
**October 18, 2011**

**Report No. 1006655**

Issue Date  
**November 7, 2011**



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

November 7, 2011

Board of Commissioners  
Port of Skagit County  
Burlington, 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 Skagit County's 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

# **Table of Contents**

**Port of Skagit County  
October 18, 2011**

Audit Summary .....	1
Related Reports .....	2
Description of the Port.....	3

# **Audit Summary**

**Port of Skagit County  
October 18, 2011**

## ***ABOUT THE AUDIT***

This report contains the results of our independent accountability audit of the Port of Skagit County from January 1, 2010 through December 31, 2010.

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:

- Public works project – Kitty Hawk Cafe
- Promotional activities

## ***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 Skagit County  
October 18, 2011**

### ***FINANCIAL***

Our opinion on the Port's financial statements is provided in a separate report, which includes the Port's financial statements.

# Description of the Port

Port of Skagit County  
October 18, 2011

## ***ABOUT THE PORT***

The Port of Skagit County, incorporated on November 30, 1964, provides airport operations, a marina and a business park to the citizens of Skagit County. An elected, three-member Board of Commissioners governs the Port. The Board appoints an Executive Director to oversee the Port's daily operations as well as its 23 full-time and 13 seasonal employees. During 2010, the Port operated on an annual budget of approximately \$3.8 million.

## ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Commissioners:

Jerry Kaufman  
Kevin Ware  
Bill Shuler

## ***APPOINTED OFFICIALS***

Executive Director  
Director of Finance

Patsy Martin  
Kristin Garcia

## ***PORT CONTACT INFORMATION***

Address: Port of Skagit County  
11500 Airport Drive  
P.O. Box 348  
Burlington, WA 98233

Phone: (360) 757-0011

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

## ***AUDIT HISTORY***

We audit the Port every year. As an indication of strong internal controls, the Port has been free of findings since 1995.



## **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.

Our mission is to work 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 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 take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

**State Auditor**  
**Chief of Staff**  
**Deputy Chief of Staff**  
**Chief Policy Advisor**  
**Director of Audit**  
**Director of Performance Audit**  
**Director of Special Investigations**  
**Director for Legal Affairs**  
**Director of Quality Assurance**  
**Local Government Liaison**  
**Communications Director**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Brian Sonntag, CGFM**  
**Ted Rutt**  
**Doug Cochran**  
**Jerry Pugnetti**  
**Chuck Pfeil, CPA**  
**Larisa Benson**  
**Jim Brittain, CPA**  
**Jan Jutte, CPA, CGFM**  
**Ivan Dansereau**  
**Mike Murphy**  
**Mindy Chambers**  
**Mary Leider**  
**(360) 902-0370**  
**(866) 902-3900**

**Website**  
**Subscription Service**

[www.sao.wa.gov](http://www.sao.wa.gov)  
<https://www.sao.wa.gov/EN/News/Subscriptions/>