



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Clark College

For the period July 1, 2021 through June 30, 2025

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**Office of the Washington State Auditor
Pat McCarthy**

April 30, 2026

Board of Trustees
Clark College
Vancouver, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for College operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the College's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and value your cooperation during the audit.

Sincerely,

Pat McCarthy, State Auditor
Olympia, WA

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AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, College operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of the Clark College from July 1, 2021 through June 30, 2025.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.310, which requires the Office of the Washington State Auditor to examine the financial affairs of all state agencies. Our audit involved obtaining evidence about the College's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended June 30, 2025, 2024, 2023 and 2022, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Accounts payable – general disbursements and credit cards
- Accounts receivable – billing of childcare services
- Payroll – gross wages, overtime, leave balances and accruals, benefit deductions, leave cash outs and retroactive payments
- Cash receipting – timeliness and completeness of deposits, and voids at the Bookstore, Cashier's Office and Culinary
- Tracking and monitoring of theft sensitive items – gift cards
- Open public meetings – compliance with minutes, meetings and executive session requirements

RELATED REPORTS

Financial

Our opinion on the College's financial statements is provided in a separate report, which includes the College's financial statements. That report is available on our website, <https://portal.sao.wa.gov//ReportSearch>.

We also perform an annual audit of the statewide basic financial statements, as required by state law (RCW 43.09.310). Our opinion on these financial statements is included in the Annual Comprehensive Financial Report (ACFR). The ACFR reflects the financial activities of all funds, organizations, agencies, departments and offices that are part of the state's reporting entity. The results of that audit are published in a report issued by the Office of Financial Management in December of each year and can be found at www.ofm.wa.gov.

Our opinion on the Clark College's basic financial statements is included in the College's separate Annual Comprehensive Financial Report.

Federal programs

In accordance with the Single Audit Act, we annually audit major federal programs administered by the state of Washington. Rather than perform a single audit of each agency, we audit the state as a whole. The results of that audit are published in a report issued by the Office of Financial Management in March of each year.

INFORMATION ABOUT THE COLLEGE

Clark College was founded as a private, two-year junior college in 1933 and was granted initial accreditation in 1936-1937. The College received accreditation from the Northwest Association of Schools and Colleges in 1948. In 1967, by legislative action, Clark Community College District No. 14 became part of the state system of community colleges. One of 34 community and technical colleges in the state, the College is located in Vancouver.

The College provides two-year transfer degree studies, four-year degree studies, technical training and basic skills classes to approximately 14,300 full and part-time students. For fiscal year ending 2025, the College operated on a budget of \$130 million. Clark College's main campus sits on the 101-acre Vancouver Central Park in Vancouver, Washington. The College has opened satellite campus locations throughout the Southwest Washington region over the years. These include Columbia Tech Center in East Vancouver, Clark Center at WSU Vancouver, and most recently, Clark College at Boschma Farms in Ridgefield.

A five-member Board of Trustees governs the College. The Governor appoints the Trustees to staggered, five-year terms. The Board establishes College policy, approves the annual budget and appoints the College President.

Contact information related to this report

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Information current as of report publish date.

Audit history

You can find current and past audit reports for the Clark College at <https://portal.sao.wa.gov//ReportSearch>.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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