

Washington State Auditor's Office
Accountability Audit Report

Yakima County Rural Library District
(Yakima Valley Libraries)

Report Date
December 22, 2008

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March 2, 2009



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

March 2, 2009

Board of Trustees
Yakima Valley Libraries
Yakima, Washington

Report on Accountability

Please find attached our report on the Yakima Valley Libraries' accountability and compliance with state laws and regulations and its own policies and procedures.

In addition to this work, we also audit the District's financial statements. The results of that audit will be included in a separately issued audit report.

Sincerely,

BRIAN SONNTAG, CGFM
STATE AUDITOR

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Yakima County
December 22, 2008**

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Audit Summary

Yakima Valley Libraries Yakima County December 22, 2008

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Yakima Valley Libraries.

We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. We also examined District management's accountability for public resources. Our work focused on specific areas that have potential for abuse and misuse of public resources.

Areas examined during the audit were selected using financial transactions from January 1, 2006, through December 31, 2007.

RESULTS

In most areas, the District complied with state laws and regulations and its own policies and procedures. Internal controls were adequate to safeguard public assets. However, we noted certain issues that we communicated to District's management. We appreciate the District's commitment to resolving the issues.

RELATED REPORTS

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

CLOSING REMARKS

We thank District officials and personnel for their assistance and cooperation during the audit.

Description of the District

Yakima Valley Libraries Yakima County December 22, 2008

ABOUT THE DISTRICT

The Yakima Valley Regional Library was established in 1951 to provide library services throughout Yakima County. Prior to 2007, the library district was governed by a seven-member Board of Trustees, appointed by the Yakima County Commissioners and the Yakima City Council. During 2006, the city of Yakima residents voted to annex into the library district. This annexation impacted the structure of the library district. As of January 1, 2007, the Yakima Valley Regional Library is no longer a regional library district. Instead, it is now the Yakima County Rural Library District, doing business as Yakima Valley Libraries.

The District is governed by a five-member Board of Trustees, appointed by the Yakima County Commissioners. The Yakima County Treasurer is the treasurer ex-officio for the District. The majority of the approximate \$5 million annual revenue comes from property tax assessments. The District operates 19 branches with approximately 103 full- and part-time employees.

AUDIT HISTORY

Typically, we audit the District every two years. During the past 14 years, we reported no findings for the District. Management has been very responsive to audit recommendations.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Trustees:

President

Vice President

Victor Lara

Carolyn E. Calhoon-Dillahunt

Douglas D. Peters (through December 31, 2006)

Darlene Lust (through December 31, 2006)

Larry N. Marvin (through December 31, 2006)

Sue Rigdon

Melba Fujiura

Jerry Maggard

Note: During 2008, Carolyn E. Calhoon-Dillahunt was appointed as President and Melba Fujiura was appointed as Vice President. Also, Sue Rigdon was replaced by Richard Ostrander in January 2009.

APPOINTED OFFICIALS

Director
Interim Director

Monica Weyhe (resigned July 2008)
Kim Hixson (effective July 1, 2008)

ADDRESS

District

102 N. 3rd Street
Yakima, WA 98901
(509) 452-8541
(509) 575-2093 (fax)

Audit Areas Examined

Yakima Valley Libraries Yakima County December 22, 2008

In keeping with general auditing practices, we do not examine every portion of the Yakima Valley Libraries' financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

ACCOUNTABILITY

We evaluated the District's accountability and compliance with laws, regulations, contracts and grant agreements in the following areas:

- Purchases of goods and services
- Travel expenses
- Credit card use
- Timeliness of deposits
- Payroll
- Cash receipting
- Open Public Meetings Act
- Unclaimed property

FINANCIAL AREAS

Our opinion on the District's financial statements is provided in a separate report. That report includes the District's financial statements and other required financial information. We examined the financial activity and balances of the District including:

- Cash and investments
- Revenues
- Expenditures
- Internal activities
- Financial condition
- Subsequent events
- Overall presentation of the financial statements
- Financial statement preparation



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 in cooperation 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 our 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 continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

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

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