

Washington State Auditor's Office
Accountability Audit Report

Yakima County Rural Library District
(Yakima Valley Libraries)

Report Date
March 24, 2011

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April 18, 2011



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

April 18, 2011

Board of Trustees
Yakima Valley Libraries
Yakima, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your District 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 Yakima Valley Libraries' 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**

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Yakima County
March 24, 2011**

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Audit Summary

Yakima Valley Libraries
Yakima County
March 24, 2011

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Yakima Valley Libraries from January 1, 2008 through December 31, 2009.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District 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:

- Open Public Meeting's Act
- Disbursements
- Credit card use
- Cash receipting at decentralized locations
- Procurement – public works projects
- Safeguarding of assets
- Payroll

RESULTS

In the areas we examined, the District's internal controls were adequate to safeguard public assets. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

Related Reports

**Yakima Valley Libraries
Yakima County
March 24, 2011**

FINANCIAL

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

Description of the District

Yakima Valley Libraries Yakima County March 24, 2011

ABOUT THE DISTRICT

The Yakima County Rural Library District, doing business as Yakima Valley Libraries, operates 19 branches throughout the county. A five-member Board of Trustees governs the District. Trustees are appointed by the Yakima County Commission. The Board appoints a Director to oversee the District's daily operations as well as its 103 employees. The Yakima County Treasurer acts as the treasurer ex officio for the District. Property tax assessments provide the majority of the District's annual budget of approximately \$5 million.

APPOINTED OFFICIALS

These officials served during the audit period:

Board of Trustees:

President

Vice President

Carolyn E. Calhoun-Dillahuntt ✓

Melba Fujiurat ✓

Jerry Maggard

Richard E. Ostrander

Sue Rigdon (through December 2008)

Monica Weyhe (through July 2008)

Kim Hixson (effective July 2008)

Director

Interim Director

Note: During 2010, Carolyn Calhoun-Dillahunt retired. James Barnhill was appointed as President and Melba Fujiura was appointed as Vice President. Sue Rigdon was replaced by Richard Ostrander in January 2009.

DISTRICT CONTACT INFORMATION

Address: Yakima Valley Libraries
102 N. 3rd Street
Yakima, WA 98901

Phone: (509) 452-8541

Website: www.yvl.org

AUDIT HISTORY

Typically, we audit the District once every two years. During the past 16 years, we have reported no findings for the District. Management has been responsive to audit recommendations.



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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