

Washington State Auditor's Office

Accountability Audit Report

Cowlitz County Rural Partial Library District

Report Date
August 1, 2014

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Issue Date
August 25, 2014



Washington State Auditor
Troy Kelley

Independence • Respect • Integrity



Washington State Auditor Troy Kelley

August 25, 2014

Board of Trustees
Cowlitz County Rural Partial Library District
Longview, 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 the Cowlitz County Rural Partial Library District'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,

TROY KELLEY
STATE AUDITOR

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Audit Summary

Cowlitz County Rural Partial Library District August 1, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Cowlitz County Rural Partial Library District from January 1, 2011 through December 31, 2013.

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:

- Contracts/agreements
- General disbursements
- Open public meeting minutes

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.

Description of the District

Cowlitz County Rural Partial Library District August 1, 2014

ABOUT THE DISTRICT

The Cowlitz County Rural Partial Library District was formed on November 5, 1996, to provide library services for a portion of the unincorporated areas of Cowlitz County. The District contracts with the city of Longview to provide library services to the District's citizens.

A five-member Board of Trustees governs the District. Board Members are appointed by the Cowlitz County Board of Commissioners. The District has no employees of its own. The District is funded primarily through taxes and investment interest. The Cowlitz County Treasurer's Office collects and distributes its funding. For fiscal years 2011, 2012 and 2013, the District operated on annual budgets of approximately \$330,000.

APPOINTED OFFICIALS

These officials served during the audit period:

Board of Trustees:

Francis Naglich
Richard Peters
Michael Evans (through December 2011)
Rose McGowen (effective January 2012)
Lisa Sudar
Mary Chilton (through December 2012)
Alice Watkens (effective January 2013)

DISTRICT CONTACT INFORMATION

Address: Cowlitz County Rural Partial Library District
1157 Third Avenue, Suite 220
Longview, WA 98632

Phone: 360-578-1371

AUDIT HISTORY

Previously, the District received an annual assessment audit. This is the second onsite audit for the District. We will continue auditing the District every three years. The District has not received any findings.



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.

We 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.

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