

Washington State Auditor's Office
Accountability Audit Report

Mid-Columbia Library
Benton County

Report Date
January 22, 2010

Report No. 1002987

Issue Date
February 8, 2010



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

February 8, 2010

Board of Trustees
Mid-Columbia Library
Kennewick, 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 Mid-Columbia Library'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

Mid-Columbia Library
Benton County
January 22, 2010

Audit Summary	1
Related Reports	2
Description of the District	3

Audit Summary

**Mid-Columbia Library
Benton County
January 22, 2010**

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the Mid-Columbia Library for the period from January 1, 2007, through December 31, 2008.

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:

- Payroll
- Disbursements/expenditures
- Conflict of interest
- Travel
- Credit cards

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

**Mid-Columbia Library
Benton County
January 22, 2010**

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

Mid-Columbia Library Benton County January 22, 2010

ABOUT THE DISTRICT

The Mid-Columbia Library is an inter-county library district, established in November 1948 to serve the rural areas of Benton and Franklin counties. Through contracts or annexation the District serves the following cities and communities: Basin City, Benton City, Connell, Kahlotus, Kennewick, Merrill's Corner, Mesa, Othello, Pasco, Prosser and West Richland.

A seven-member Board of Trustees administers the District. Trustees are appointed to seven-year terms. The District has approximately 130 employees to carry out its business. The District's major source of revenue come from taxes levied on property in the unincorporated areas of Benton and Franklin counties, and library services fees. For 2007 and 2008, the District operated on annual budgets of approximately \$6 million.

APPOINTED OFFICIALS

These officials served during the audit period:

Board of Trustees:

Tom Callahan – 2007 and 2008
Dorothy Evans – 2007 and 2008
Randal Fox – 2008
Gloria Garcia – 2007 and 2008
Jerry Hug – 2007 and 2008
Sandra LePage – 2007 and 2008
Shirley Painter – 2007
Susan Paysse – 2008
Bob Schultz – 2007

DISTRICT CONTACT INFORMATION

Address: Mid-Columbia Library
405 S. Dayton Street
Kennewick, WA 99336-5660

Phone: (509) 582-4745

Web site: <http://www.midcolumbialibraries.org/>

AUDIT HISTORY

We audit the District every two years. This audit marked the sixth consecutive audit in which no findings were reported.



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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Jim Brittain, CPA
Jan Jutte, CPA, CGFM
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Mary Leider
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