

Washington State Auditor's Office
Accountability Audit Report

**King County Rural Library District
(King County Library System)**

Report Date
January 8, 2014

Report No. 1011117

Issue Date
January 21, 2014



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

January 21, 2014

Board of Trustees
King County Library System
Issaquah, 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 King County Library System'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,

A handwritten signature in black ink that reads "Troy X. Kelley". The signature is written in a cursive, flowing style.

TROY KELLEY
STATE AUDITOR

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Audit Summary

King County Library System January 8, 2014

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of the King County Library System from January 1, 2012 through December 31, 2012.

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:

- Cash receipting
- Payroll/personnel

RESULTS

In most areas, the District complied with state laws and regulations and its own policies and procedures.

However, we noted certain matters that we communicated to District management. We appreciate the District's commitment to resolving those matters.

Related Reports

King County Library System January 8, 2014

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

King County Library System January 8, 2014

ABOUT THE DISTRICT

The King County Rural Library District, doing business as the King County Library System, is one of the largest circulating libraries in the United States with 48 community libraries and 17 outreach vehicles. The District circulated over 22 million items in 2012 and serves more than 1.3 million residents. The District offers a collection of more than 4.6 million items including books, eBooks, periodicals, newspapers, CDs, DVDs, films, and extensive online resources.

A five-member Board of Trustees, appointed by the King County Council, governs the District. The District has more than 1,200 employees. The general fund budget for library operations in 2012 was \$101 million, with an additional \$14 million for capital outlay.

APPOINTED OFFICIALS

These officials served during the audit period:

Board of Trustees:

Jim Wigfall, President
Lucy Krakowiak, Secretary
Jessica Bonebright
Robin McClelland
Rob Spitzer
Bill Ptacek
Linda Glenicki

Director

Director of Finance

DISTRICT CONTACT INFORMATION

Address: King County Library System
960 Newport Way N.W.
Issaquah, WA 98027

Phone: (425) 369-3260

Website: www.kcls.org

AUDIT HISTORY

We audit the District annually. We have not reported any findings for the past 12 audits.



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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