



**Office of the Washington State Auditor**  
**Pat McCarthy**

## **Accountability Audit Report**

# **Camano Island Library Capital Facility Area**

**Island County**

**For the period January 1, 2014 through December 31, 2015**

**Published February 9, 2017**

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**Office of the Washington State Auditor  
Pat McCarthy**

February 9, 2017

Board of Trustees  
Camano Island Library Capital Facility Area  
Marysville, Washington

**Report on Accountability**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for Area operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the Area's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

Pat McCarthy

State Auditor

Olympia, WA

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## AUDIT SUMMARY

### Results in brief

In the areas we audited, Capital Facility Area operations complied with applicable requirements and provided adequate safeguarding of public resources. The Area also complied with state laws and regulations and its own policies and procedures in the areas we examined.

### About the audit

This report contains the results of our independent accountability audit of the Camano Island Library Capital Facility Area from January 1, 2014 through December 31, 2015.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the Area's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

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 fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Financial condition
- General disbursements
- Open Public Meeting Act compliance
- Procurement – public works

## INFORMATION ABOUT THE AREA

The Camano Library Capital Facility Area was established in 2013 to serve the Camano Island and portions of unincorporated Island County, serving more than 10,000 citizens. The Area is a special purpose local government established to issue bonds to finance the construction of a permanent Camano Island Library and to levy the related excess taxes to pay the bonds.

The Area is governed by an appointed, three-member Board of Trustees consisting of three Island County Commissioners and has no employees. The Camano Island Library is owned and operated under an interlocal agreement by Sno-Isle Libraries, who also serves as the fiscal agent for the Area. In fiscal years 2014 and 2015, the Area had expenditures of \$741,779 and \$1,712,422 respectively. The Area will continue to levy excess taxes for bond debt service until the bonds mature in 2024.

Contact information related to this report	
Address:	Camano Island Library Capital Facility Area 7312 35th Avenue N.E. Marysville, WA 98271
Contact:	Gary Sitzman, Administrative Services Director
Telephone:	(360) 651-7009

*Information current as of report publish date.*

## Audit history

You can find current and past audit reports for the Camano Island Library Capital Facility Area at <http://portal.sao.wa.gov/ReportSearch>.

## 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 to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

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.

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 as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

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

Contact information for the State Auditor's Office	
Public Records requests	<a href="mailto:PublicRecords@sao.wa.gov">PublicRecords@sao.wa.gov</a>
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	<a href="http://www.sao.wa.gov">www.sao.wa.gov</a>