

**Washington State Auditor's Office**  
**Accountability Audit Report**

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**Stevens County Rural Library District**

Audit Period  
**January 1, 2001 through December 31, 2003**

**Report No. 68922**

Issue Date  
**July 8, 2005**



Washington \_\_\_\_\_  
***State Auditor***  
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Brian Sonntag

# Audit Report

## Stevens County Rural Library District January 1, 2001 through December 31, 2003

### ***ABOUT THE AUDIT***

This report contains the results of our independent audit of Stevens County Rural Library District.

In keeping with general auditing practices, we did not examine every portion of the District's financial activities during the audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. We performed audit procedures to determine whether the District complied with applicable state laws and regulations and its own policies and procedures. We also evaluated internal controls established by the Board of Trustees.

Specific areas examined included:

#### Legal Compliance

- Open Public Meetings Act
- Ethics/conflict of interest laws
- Competitive bidding requirements
- Budget requirements
- Legal and supported payments.

#### Accountability for Public Resources

- Cash receipting
- Payroll
- Purchases of goods and services

### ***ABOUT THE DISTRICT***

In 2003, the District had revenues of \$902,251 to provide library services to over 30,500 people in the unincorporated areas of Stevens County. The District has materials at four libraries and three library stations. Through agreements with other libraries, services are available to District residents at the City of Chewelah and the City of Colville libraries and at the four branches of the Pend Oreille County Library District.

A five-member Board of Trustees is appointed by the Stevens County Commissioners to govern the District. The Stevens County Treasurer's and Auditor's Offices process the District's revenues and expenditures.

### ***RESULTS***

In most areas, the District complied with state laws and regulations and its own policies and procedures. The District and Stevens County generally had sufficient internal controls and monitoring in place to safeguard District assets.

We thank District officials and staff for their assistance and cooperation during the audit.