



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Fort Vancouver Regional Library District

For the period January 1, 2022 through December 31, 2022

Published January 25, 2024

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

January 25, 2024

Board of Trustees
Fort Vancouver Regional Library District
Vancouver, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor 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 District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the District's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and value your cooperation during the audit.

Sincerely,

Pat McCarthy, State Auditor
Olympia, WA

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AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, District operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of the Fort Vancouver Regional Library District from January 1, 2022 through December 31, 2022.

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.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the District's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the year ended December 31, 2022, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Accounts payable – general disbursements and credit cards
- Payroll – gross wages and stipends
- Software conversion – general ledger, accounts payable, accounts receivables, payroll, purchasing, and inventory
- Compliance with public works projects – prevailing wages and retainage requirements
- Financial condition – reviewing for indications of financial distress
- Open public meetings – compliance with minutes, meetings and executive session requirements



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**Fort Vancouver Regional Library District
January 1, 2022 through December 31, 2022**

This schedule presents the status of findings reported in prior audit periods.

Audit Period: 2020-2021	Report Ref. No.: 1031959	Finding Ref. No.: 2021-001
Finding Caption: The District retroactively compensated non-represented employees, which did not comply with the state constitution.		
Background: District management and the Board of Trustees are responsible for establishing pay for represented and nonrepresented employees. The Washington State Constitution prohibits additional pay to employees for work already performed with the exception of represented employees involved in ongoing negotiations of a collective bargaining agreement. During the audit, we found the District retroactively applied pay increases to nonrepresented employees, which the state constitution prohibits.		
Status of Corrective Action: (check one) <input checked="" type="checkbox"/> Fully Corrected <input type="checkbox"/> Partially Corrected <input type="checkbox"/> Not Corrected <input type="checkbox"/> Finding is considered no longer valid		
Corrective Action Taken: <i>The District has not provided retroactive raises for non-represented employees since this finding. The District has ensured that should the need for retroactive raises to non-represented employees arise, that the employee will be provided advance notice that their compensation for the period could include retroactive increases, based on performance standards and clear expectations.</i>		

RELATED REPORTS

Financial

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

INFORMATION ABOUT THE DISTRICT

The Fort Vancouver Regional Library District provides library services, including community and cultural events and outreach programs to over 500,000 residents of the Clark, Skamania, Klickitat and Cowlitz counties, which covers more than 4,200 square miles. The District includes 15 community libraries, two bookmobiles, and an operations center.

An appointed, seven-member Board of Trustees governs the District. The Board appoints an Executive Director to oversee the District's daily operations as well as its 327 employees. In 2022, the District had operating revenues of \$28.6 million.

Contact information related to this report

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Contact:	Attar Bhangal, Finance Manager
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Website:	https://www.fvrl.org/

Information current as of report publish date.

Audit history

You can find current and past audit reports for the Fort Vancouver Regional Library District at <http://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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