

ANNUAL REPORT CERTIFICATION

Three Creeks Library Capital Facility Area

MCAG No. 2753

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended **December 31, 2012**

GOVERNMENT INFORMATION:

Official Mailing Address 1007 E. Mill Plain Blvd.

Official Website Address www.fvrl.org

Official E-mail Address mgithens@fvrl.org

Official Phone Number (360) 695-1561

PREPARER INFORMATION and CERTIFICATION:

Preparer Name and Title Mike Githens, Accounting Manager

Contact Phone Number (360) 695-1561

Contact E-mail Address mgithens@fvrl.org

I do hereby certify 17th day of May, 2013, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification.

Moreover, I acknowledge and understand that management and the governing body are responsible for:

- The design and implementation of policies and procedures to safeguard public resources and ensure compliance with applicable laws and regulations, including internal controls to prevent and detect fraud.
- Compliance with applicable state and local laws and regulations.
- Immediately submitting corrected annual report information if any error in submitted information is subsequently identified.

Preparer Signature:

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Fund		BARS		Amount
MCAG	Number	Fund Name	Account Description	
2753	001	General Fund	3611100 Interest Earnings	63
2753	001	General Fund	3111000 Property Taxes	1621
2753	001	General Fund	3088000 Beginning Cash and Investments Unreserved	20674
2753	001	General Fund	5722040 Library Services - Services	1435
2753	001	General Fund	5081000 Ending Cash and Investments - Reserved	20922

Schedule 22 - Audit Assessment Questionnaire

Entity Name: Three Creeks Library Capital Facility Area

MCAG: 2753 **Entity's Year End:** 2012

Reference	Question	Answer
	1. Total revenues (taxes, grants, assessments) for fiscal year.	\$ 1684
	2. Total financing funds (loans, bonds, credit lines) for fiscal year.	\$ 0
Cash & Investments		
BARS	3. Are county treasurer reports or entity treasurer reports reviewed by the governing body at least monthly?	Yes
BARS	4. Are original bank statements and reconciliations reviewed by someone who does not have access to write checks, prepare vouchers or make electronic fund transfers?	Yes
BARS	5. Are all bank accounts, not overseen by the county treasurer, in the name of the entity? Please provide an explanation: There are no other bank accounts.	N/A
BARS	6. Are all authorized signers on the bank accounts current?	Yes
<i>Best Practice</i>	7. Are all inactive accounts closed?	Yes
Revenue		
<i>Best Practice</i>	8. Does the governing body approve a yearly budget which details expected revenue sources? Please provide an explanation: This is a library capital facility fund left open to collect delinquent taxes. As such, there is no budget to approve.	No
BARS	9. Does the governing body review the budget at the close of the fiscal year and examine revenues that are less than expected?	Yes
<i>Best Practice</i>	10. Does the entity have a written billing/cash handling policy? (Attach if Yes) Please provide an explanation: The entity engages in no billing or direct cash handling.	No

BARS	11.	Is money received recorded in a pre-printed, pre-numbered receipt book with the government's name printed on the receipts?	NA
		Please provide an explanation: No money is directly received by the entity.	
BARS	12.	Is the mode of payment noted on the receipt (cash, check, EFT, direct deposit)?	NA
		Please provide an explanation: No money is directly received by the entity.	
<i>Best Practice</i>	13.	Are receipts regularly reconciled to deposits by a person with no cash handling responsibilities?	NA
		Please provide an explanation: No money is directly received by the entity.	
RCW 43.09.240	14.	For entities that do not have an exemption from their county treasurer, are deposits made within 24 hours of receipt?	Yes
BARS	15.	Are deposits secured in a sealed bag or similar secure container until deposited?	NA
		Please provide an explanation: No money is directly received by the entity.	
<i>Best Practice</i>	16.	Are deposits verified by someone other than the person who receipted the money?	NA
		Please provide an explanation: No money is directly received by the entity.	
<i>Best Practice</i>	17.	Are all rates and fees established and updated by approved ordinance or resolution? Attach the rate and fee schedule(s) in effect during the fiscal year for all revenues billed or received by the government.	NA
RCW 43.09.230	18.	Were any types of revenues billed or received directly by the government, rather than through the County? Attach a list of all revenues types billed or not received through the county and the amount for each revenue type.	No
<i>Best Practice</i>	19.	Does the entity provide aged account receivable listings to the governing body on a regular basis? Attach year end account receivable report.	NA
RCW 43.09.230	20.	Did the entity write off any accounts receivable during the year? Attach list.	No
<i>Best Practice</i>	21.	Were all account receivable write-offs approved by vote of the governing body at a public meeting?	NA
PAYROLL			
<i>Various RCWs</i>	22.	If a governing board members does not accept meeting attendance compensation or less than the OFM	NA

approved allowance, have they completed a written waiver of compensation and filed it with the district secretary? Only districts that are not allowed to compensate board members by law should select N/A.

<i>Best Practice</i>	23.	Do governing board members, who accept compensation, submit signed documentation that includes dates, times and descriptions of services provided for compensation?	yes
<i>Best Practice</i>	24.	Are there current written job descriptions for the manager and all employees?	Yes
<i>Best Practice</i>	25.	Are manager and all employee's compensation rate and benefits approved by the governing body in a public meeting and documented in the meeting minutes or by written resolution?	Yes
<i>Best Practice</i>	26.	If the entity grants holiday or leave pay, is there a written policy approved by the governing body that defines paid holidays, leave accrual and use?	NA
<i>Best Practice</i>	27.	If the government grants paid leave, are reports showing leave accruals, usage and unused balances periodically reported and reviewed for reasonableness by the governing body?	NA
<i>Best Practice</i>	28.	Are procedures in place to check payroll payments against supporting documents?	NA

Please provide an explanation:

The entity has no direct employees it pays.

<i>State and Federal Payroll Laws</i>	29.	Are commissioners and other persons providing services to the government compensated through the payroll system, with the exception of licensed and bonded contractors?	NA
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Please provide an explanation:

The entity has no direct employees it pays.

EXPENDITURES

<i>BARS and RCW 42.24.080</i>	30.	Are all expenditures reviewed and certified by the auditing officer and approved by the governing body in an open public meeting prior to payment?	Yes
<i>BARS and RCW 42.24.180</i>	31.	Were conditions of RCW 42.24.180 met for any expenditure made prior to approval by the governing body in an open public meeting?	Yes
<i>Best Practice</i>	32.	If the entity acts as its own treasurer, does the governing body review a check register at every meeting?	NA
<i>Best Practice</i>	33.	If the county acts as the entity's treasurer, does the governing body review a county treasurer warrant register report at every meeting?	Yes

BARS	34.	If the entity writes checks or warrants, are all checks/warrants accounted for (including unused/voided/cancelled checks)?	Yes
<i>Best Practice</i>	35.	Are voided checks physically altered and available for inspection?	Yes
BARS	36.	Are check or voucher payee and dollar amount always completed before they are presented for signature?	Yes
<i>Best Practice</i>	37.	Is at least one signature on each check or voucher that of a governing body member?	Yes
RCW 40.14.070	38.	Are cancelled checks retained 6 years per state records retention laws?	Yes
BARS	39.	Is the check register up-to-date and balanced at least monthly?	Yes
BARS	40.	Does the entity have a written travel reimbursement policy for governing body members and employees?	NA
BARS	41.	If cell phones are provided to employees, are there written policies and procedures for personal usage and monitored?	NA
BARS	42.	If vehicles are provided to employees, is there written a policy that includes examples of allowable and unallowable use of district vehicles?	NA
		Please provide an explanation: The entity has no direct employees it pays.	
<i>Best Practice</i>	43.	If vehicles are provided to employees, are vehicle mileage logs reviewed for allowable use and reasonable fuel consumption?	NA

PROCUREMENT CARDS AND CHARGE ACCOUNTS

RCW 43.09.230	44.	How many credit or procurement cards does the entity currently have?	0
RCW 43.09.2855 / BARS	45.	Does the entity have written policies and procedures for appropriate use of credit/procurement cards and charge account purchases?	NA
<i>Best Practice</i>	46.	Do all credit cards show the name of the entity on them?	NA
<i>Best Practice</i>	47.	Are original receipts filed with the entity and retained for all credit/procurement card and charge account purchases?	NA
<i>Best Practice</i>	48.	Are credit/procurement card and charge account activities reviewed by a governing body member for reasonableness?	NA

PETTY CASH AND IMPREST ACCOUNTS

BARS	49.	Does your entity use any petty cash or imprest accounts? (If no, mark "NA" for remaining petty cash questions.)	No
		Please provide an explanation: The entity does not have any petty cash or imprest accounts.	
BARS	50.	Is there a governing body resolution on file that authorizes each petty cash or imprest account and the authorized amount?	NA
BARS	51.	Are the authorized amounts of petty cash and imprest accounts limited to less than one month's salary or the surety bond covering the custodian?	NA
BARS	52.	Is petty cash and/or the imprest fund checkbook physically secured to prevent unauthorized access?	NA
RCW 43.09.200	53.	Are petty cash and imprest fund expenditures supported by a list detailing the amount, date, description and purpose of each expenditure, supported by documentation such as receipts and reviewed by the governing body?	NA
BARS	54.	Does the entity have an appointed custodian for each petty cash and imprest account?	NA
BARS	55.	Is the amount in petty cash and imprest accounts reconciled to the authorized balance by someone other than the custodian at least monthly?	NA
BARS	56.	Are petty cash and imprest accounts replenished up to the authorized amount by warrant or check payable to the custodian at fiscal year end?	NA
BARS	57.	Upon all changes of the appointed custodian, is the fund reconciled to the approved balance and the results reported to the governing body?	NA

SAFEGUARDING OF ASSETS

BARS	58.	Does the entity maintain an inventory listing of capital assets and assets susceptible to loss and misuse?	Yes
BARS	59.	Does the entity perform a periodic physical inventory of recorded assets?	Yes
<i>Best Practice</i>	60.	Has the entity reported any missing assets to police or insurance providers during the past year?	Yes
RCW 43.09.180	61.	Has the entity reported all known and suspected losses to the State Auditor's Office?	NA

CONFLICT OF INTEREST

RCW 42.23.030	62.	Has the entity done any business during the period with governing body members or with businesses that governing body members have a financial interest? If yes, attach a list of all goods and services including	No
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amounts.

Best Practice 63. Do any entity employees supervise relatives? No

[Constitution Article VIII Section 7](#) 64. Has the entity loaned money to any individuals or groups? No

FINANCIAL CONDITION

Best Practice 65. Is the entity currently involved in any lawsuits? If yes please provide details. No

Best Practice 66. Did the entity use any temporary financing sources (registered warrants, lines of credit, or short-term loans) during the course of the year? No

[RCW 43.09.230](#) 67. Does the entity have any significant obligation or potential liability not listed on Schedule 09? No

OPEN PUBLIC MEETINGS AND RECORDS

[RCW 42.32.030](#) 68. Are official minutes of all regular and special governing body meetings recorded and available for public inspection? Attach minutes and resolutions to this Annual Report. Yes

[RCW 42.30.020](#) 69. Are all official actions, motions made, governing member discussions, audience comments, etc. recorded in the minutes? Yes

[RCW 42.30.080](#) 70. Did the entity comply with new notification requirements of RCW 42.30.080 for all special meetings and regular meeting date or time changes during the period? NA

[RCW 42.30.020, .060](#) 71. Were all official actions of the governing body taken during an open public meeting, with a quorum of governing body members present? Yes

[RCW 42.30.110](#) 72. Were executive sessions only held for purposes specifically allowed by RCW 42.30.110 with allowable meeting purpose and times documented in the meeting minutes? NA

[RCW 42.56.070](#) 73. Does the entity have written procedures for handling public records requests? Yes

[RCW 40.14.070](#) 74. Have public records been preserved in compliance with the Secretary of State's, Local Government Records Retention Schedule? Yes

OPERATIONS

[RCW 43.09.230](#) 75. Does the entity essentially operate the same as in prior years (no new programs, services, mergers, contracted services)? If no, attach explanation. Yes

<i>Advised</i>	76.	Has the entity addressed all findings, management letter items, or recommendations made by the State Auditor's Office during the last audit?	NA
<i>Various RCWs</i>	77.	Are all persons who handle public funds or sign checks bonded?	Yes
<i>Best Practice</i>	78.	Are all outstanding loan balances reported to the governing body at least quarterly?	NA
RCW 43.09.230	79.	Does the entity have an association or foundation benefiting the entity?	No
RCW 39.04	80.	Has the entity established a written policy for procurement of public works and purchases of equipment, materials and supplies?	Yes
RCW 43.09.230	81.	Does the city run a cemetery?	No
RCW 43.09.230	82.	How does the city provide fire protection services?	
RCW 43.09.230	83.	Does the city administer any Local Improvement Districts (LIDs)?	
RCW 43.09.230	84.	How many residential water hookups does the city/district have?	
RCW 43.09.230	85.	How many commercial water hookups does the city/district have?	
RCW 43.09.230	86.	How many vacant water hookups does the city/district have?	
RCW 43.09.230	87.	How many residential sewer hookups does the city/district have?	
RCW 43.09.230	88.	How many commercial sewer hookups does the city/district have?	
State Constitution	89.	Does the district pay for the meals for family members or non-district members at district banquets or dinners?	No
RCW 43.09.230	90.	Does the district provide Emergency Medical Services?	No
RCW 43.09.230	91.	Does the district bill for Emergency Medical Services?	No
RCW 43.09.230	92.	If the district bills for Emergency Medical Services, does the district prepare the billings or contract for the billing?	
RCW 43.09.230	93.	Does the district provide any services other than basic fire protection and EMS?	
RCW Title 85	94.	Under what chapter of RCW Title 85 was the Diking or Drainage district formed or reorganized?	

REQUIRED ATTACHMENTS (see instructions for required details)

RCW 43.09.230	95. Attach the meeting minutes and resolutions for all governing body meetings during the last year.	Attached
RCW 43.09.230	96. Attach a list of all revenues types billed or received directly by the government during the year.	None
RCW 43.09.230	97. Attach a detail list of all expenditures made during the year.	Attached
RCW 43.09.230	98. Attach a detailed description of your invoicing, cash receiving and deposit process. Also include a copy of your written Cash Receipting Policy if you have one. This request applies to all districts that invoice for a service or receive any funds other than at the County Treasurer.	NA
	Please provide an explanation: The entity does not directly invoice or receive cash.	
RCW 43.09.230	99. Attach a list of all major purchases and construction projects.	None
RCW 43.09.230	100. Attach a listing of all governing body members, names of spouses, places of employment and all business interests of household members.	Attached
RCW 43.09.230	101. Attach a list of all paid and volunteer employees of the government during the fiscal year.	Attached
RCW 43.09.230	102. Attach a list of all saving, checking and investments accounts and their balance's at year end. (Include funds held and invested by County Treasurer)	
RCW 43.09.230	103. Attach a list of rates and fees charged during the fiscal year.	NA
RCW 42.23.030(6)(e)	104. Attach a list of all goods and services purchased from governing body members or business they had an interest in during the fiscal year.	NA
RCW 43.09.230	105. Attach an aged list of all outstanding accounts receivable at fiscal year end.	None
RCW 43.09.230	106. Attach a list of all accounts receivable written off or sent to collection during the fiscal year.	None
	107. ENTITY CONTACT INFORMATION	Three Creeks Library Capital Facility Area 1007 E. Mill Plain Blvd. Vancouver, WA 98663
<i>Preparer</i>	108. Name: Telephone number: E-mail address:	Mike Githens (360) 759-4811 mgithens@fvrl.org
<i>Governing Body Member</i>	109. Name: Day time telephone number:	Brian Carrico (360) 695-1561

E-mail address: