

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

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**North Olympic Library System**  
**Clallam County**

Report Date  
**January 14, 2013**

**Report No. 1009058**

Issue Date  
**February 4, 2013**



WASHINGTON  
**TROY KELLEY**  
STATE AUDITOR



**Washington State Auditor  
Troy Kelley**

February 4, 2013

Board of Trustees  
North Olympic Library System  
Port Angeles, 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 North Olympic 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,

**TROY KELLEY**  
STATE AUDITOR

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Clallam County  
January 14, 2013**

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# **Audit Summary**

## **North Olympic Library System Clallam County January 14, 2013**

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

This report contains the results of our independent accountability audit of the North Olympic Library System from January 1, 2010 through December 31, 2011.

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
- On-line payments
- Foundations and associations
- Donations
- Professional services

### ***RESULTS***

In the areas we examined, the District's internal controls were adequate to safeguard public assets. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

## **Related Reports**

**North Olympic Library System  
Clallam County  
January 14, 2013**

### ***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**

## **North Olympic Library System Clallam County January 14, 2013**

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

The North Olympic Library System serves approximately 71,000 citizens in Clallam County. It provides services in libraries located in Port Angeles, Sequim, Forks and Clallam Bay. An appointed, five-member Board of Trustees governs the District. Board Members are appointed by the Clallam County Commissioners. The Board appoints a Director to oversee the District's daily operations as well as its 60 employees. For 2010 and 2011, the District operated on an annual budget of approximately \$3.2 million.

### ***ELECTED OFFICIALS***

These officials served during the audit period:

Board of Trustees:

Elaine Frederickson  
Don Zanon  
Nina Pitts  
Megan Tuttle  
Jim Roberts

### ***APPOINTED OFFICIALS***

Director

Paula Barnes

### ***DISTRICT CONTACT INFORMATION***

Address: North Olympic Library System  
2210 S. Peabody  
Port Angeles, WA 98362

Phone: (360) 417-8500

Website: [www.nols.org](http://www.nols.org)

## **AUDIT HISTORY**

We audit the District every two years. The District has been free of findings. Management is responsive to audit recommendations. We believe this reflects the District's focus on maintaining a strong financial system with adequate internal controls.



# **ABOUT THE STATE AUDITOR'S OFFICE**

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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.

Our mission is to 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.

**State Auditor  
Chief of Staff**

**Troy Kelley  
Doug Cochran**

**Website  
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