

SPOKANE COUNTY LIBRARY DISTRICT
BOARD OF TRUSTEES SPECIAL MEETING MINUTES: December 1, 2015

CALL TO ORDER

A special meeting of the Spokane County Library District Board of Trustees was held Tuesday, December 1, 2015, at the District Administrative Offices Conference Room, 4322 N. Argonne Rd., Spokane, WA. The meeting was called to order at 3:05 p.m.

PRESENT:

Sonja Carlson	- Trustee
John Craig	- Trustee
Kristin Thompson	- Trustee
Nancy Ledeboer	- Executive Director and Secretary

EXCUSED:

Mark Johnson	- Chair
Tim Hattenburg	- Vice Chair

Also present: Rick Knorr, Chief Financial Officer; Cindy Gilbreth, CFE, SAO Assistant Audit Manager; and Weston Fink, SAO Staff Auditor.

Washington State Auditor's Office Entrance Conference. Ms. Gilbreth introduced herself, noting she was the replacement for auditor Walter Green, who began the audit and was now on leave. Ms. Gilbreth reviewed the process auditors will follow as outlined in the Entrance Conference document. This year the audit will cover financial statements for fiscal year 2014 and an accountability audit for fiscal years 2013 and 2014. An engagement letter will be sent to confirm the nature and limitations of the audits, responsibilities of the parties, and outline the fees. Following completion of the audit, two customer service surveys will be sent. The SAO would like at least one trustee to complete the surveys, yet all who are interested are welcome to respond. Email addresses of those interested in completing the surveys will be sent to Ms. Gilbreth.


Ms. Gilbreth asked if there were any questions. Trustee Craig inquired about the need to include an "adverse opinion," noting that the District uses the cash basis of accounting. He would like to know if stronger language could be included to acknowledge this as an approved and customary practice used in Washington State. Ms. Gilbreth was aware of the language required to note the use of cash basis, and said she would look into what language was acceptable to acknowledge this as an approved accounting practice. Mr. Craig was concerned members of the public might be misled by the "adverse opinion" if it was not explained further. There was no further discussion.

PUBLIC COMMENT

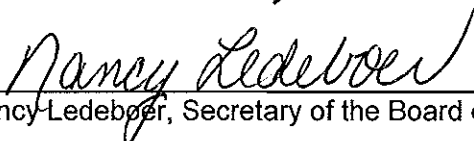
There was no public comment.

ADJOURNMENT

The meeting adjourned at 3:38 p.m.



Mark Johnson, Chair



Nancy Ledeboer, Secretary of the Board of Trustees