



Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

San Juan Island Library District

For the period January 1, 2023 through December 31, 2024

Published March 23, 2026

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

March 23, 2026

Board of Trustees
San Juan Island Library District
Friday Harbor, 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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TABLE OF CONTENTS

Audit Results.....	4
Summary Schedule of Prior Audit Findings	5
Information about the District.....	6
About the State Auditor's Office.....	7

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 San Juan Island Library District from January 1, 2023 through December 31, 2024.

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 years ended December 31, 2024 and 2023, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Account payable – credit cards, travel expenditures and electronic fund transfers
- Treasury activities – monitoring of banking activity
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress
- Annual report submission – timeliness and completeness



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

**San Juan Island Library District
January 1, 2023 through December 31, 2024**

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

Audit Period: January 1, 2020 – December 31, 2022	Report Ref. No.: 1035256	Finding Ref. No.: 2022-001
Finding Caption: The District’s internal controls over preparing the Notes to the Financial Statements and Schedule of Liabilities were inadequate for ensuring accurate financial reporting.		
Background: Our audit found deficiencies in internal controls over accounting and financial reporting that affected the District’s ability to produce complete and reliable financial statements and schedules. Government Auditing Standards require the State Auditor’s Office to communicate material weaknesses as a finding.		
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>Notes to the financial statements and Schedule 9 now include reporting of OPEB and Lease liabilities. Staff now perform necessary reviews of BARS accounting and reporting updates.</i>		

INFORMATION ABOUT THE DISTRICT

The San Juan Island Library District provides library services to approximately 8,000 residents on San Juan Island within San Juan County.

A five-member Board of Trustees governs the District. Board Members are elected by current Trustees and approved by the San Juan County Council. The Board appoints a Director to oversee the District's daily operations as well as its 23 employees and nearly 100 volunteers.

The District is funded primarily through property taxes. The District had operating revenues of approximately \$1.7 million for fiscal year 2024.

Contact information related to this report

Contact:	Heather Dima, Administrative Specialist
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Website:	www.sjlib.org

Information current as of report publish date.

Audit history

You can find current and past audit reports for the San Juan Island Library District at <https://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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