
Washington State Historical Society (WHS)

Agency: 390

Audit Report: 6656

Finding Number: 001

Finding: The Washington State Historical Society's internal controls over the State Capitol Museum's cash-receipting are inadequate.

Resolution: For the short term, the Historical Society developed a new cash handling procedure to address some of the key internal control weaknesses found by the audit. The significant changes made in the new procedures are:

- Two staff members open the daily mail and log any cash or checks received.
- Use of pre-numbered rental receipts is now required.
- Two people open the donation box and count the receipts together. The fiscal staff record the receipts.

The Historical Society will be extending its Tacoma headquarters Galaxy Point-of-Sale system and its internal control system to the Olympia operation during Fiscal Year 2008. The Galaxy Point-of-Sale system is an industry-leading ticketing system that features reliable, flexible, and high speed ticketing. It produces numbered tickets that meet audit requirements. The Historical Society purchased the system for the Olympia operation in May 2007, and implementation is planned for March 2008. Prior to implementation, the lead cashier in Olympia will be trained to use the new system and will then train other staff for backup. The fiscal officer from the Tacoma main office will audit daily transaction reports using the network connection.

Agency Contact: Chris Lee
Washington State Historical Society
1911 Pacific Avenue
Tacoma WA 98402-3109
(253) 798-5906
clee@wshs.wa.gov

Washington State Historical Society (WHS)

Agency: 390

Audit Report: 6656

Finding Number: 002

Finding: The Washington State Historical Society's internal controls over its local bank account and investments are inadequate.

Resolution: The Historical Society implemented a temporary corrective action plan until new staff are trained. For the short term, all withdrawals from investment accounts require approval from the executive director, and the administrative director verifies the transactions by reconciling to the investment statement.

In October 2007, the Historical Society added a new fiscal analyst position. This will provide the framework for segregation of duties in the fiscal office once training of the fiscal analyst is complete, which is expected to be June 2008.

The Historical Society is developing the fiscal office-wide task list with clear segregation of duties. This is on target to be completed by December 2007.

Agency Contact: Chris Lee
Washington State Historical Society
1911 Pacific Avenue
Tacoma WA 98402-3109
(253) 798-5906
clee@wshs.wa.gov

Washington State Historical Society (WHS)

Agency: 390

Audit Report: 6656

Finding Number: 003

Finding: The Washington State Historical Society has not completed an inventory of historical artifacts.

Resolution: The Historical Society is planning to complete the inventory by June 30, 2011. The plan calls for:

- Re-prioritizing the collection staff's work to place inventorying over cataloging beginning July 1, 2007.
- Hiring two full time staff by May 2008 to work on the inventory. This is dependent upon the approval of additional funding in the 2008 Legislative session.
- Using the lot inventory method for some of the smaller items.

Agency Contact: Chris Lee
Washington State Historical Society
1911 Pacific Avenue
Tacoma WA 98402-3109
(253) 798-5906
clee@wshs.wa.gov