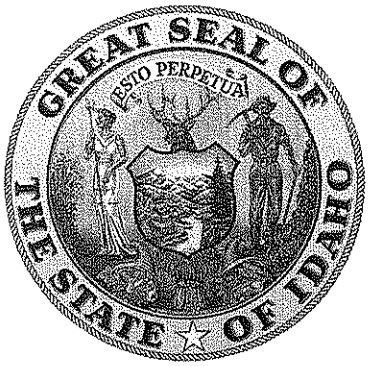
Board Document 10-19



State of Idaho

Legislative Services Office

Management Report

A communication to the Joint Finance-Appropriations Committee

IDAHO COMMISSION FOR LIBRARIES

FY 2007, 2008, and 2009

Report IC52109
Date Issued: October 29, 2009

Serving Idaho's Citizen Legislature

Idaho Legislative Services Office
Legislative Audits Division

Don H. Berg, Manager

IDAHO COMMISSION FOR LIBRARIES

SUMMARY

PURPOSE OF MANAGEMENT REVIEW
We conducted a management review of the Idaho Commission for Libraries covering the fiscal years ended June 30, 2007, 2008, and 2009. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion, but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION
We did not identify any significant conditions or weaknesses in the general administrative and accounting controls of the Commission.

FINDINGS AND RECOMMENDATIONS
There are no findings and recommendations in this report or in the prior report.

A copy of this report is available at http://www.legislature.idaho.gov/audit or by calling 208-334-4832.

AGENCY RESPONSE
The Commission has reviewed the report and is in general agreement with its contents.

FINANCIAL INFORMATION
The following financial data is for informational purposes only.

IDAHO COMMISSION FOR LIBRARIES – FISCAL YEAR 2009

Fund	Title	Beginning Cash or Appropriation	Receipts and Transfers In	Disbursements and Transfers Out	Ending Cash or Appropriation
0001	General Fund*	$4,021,962	$6,643	$3,954,573	$74,032
0304	Library Services Improvement Fund	391,546	122,214	179,744	334,016
0348	Federal Grant Fund**	(6,200)	1,314,876	1,289,868	18,808
0349	Miscellaneous Revenue	54,827	16,030	40,849	30,008
	Totals	$4,462,135	$1,459,763	$5,465,034	$456,864

*FY09 balance reverted to the General Fund.

**The Federal Grant Fund 0348 can have a negative cash balance resulting from a "borrowing limit" of $10,000 established for cash flow purposes.

This report is intended solely for the information and use of the State of Idaho and the Idaho Commission for Libraries and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the State Librarian, Ann Joslin, and her staff.

ASSIGNED STAFF
Eugene Sparks, CPA, CGFM, Managing Auditor
Kathleen Watkins, CPA, In-Charge Auditor
Brinton Croff, CICA, Staff Auditor

IC52109

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AGENCY RESPONSE

IDAHO COMMISSION FOR LIBRARIES

325 West State Street Boise, Idaho 83702 | ph. 208.334.2150 | 800.458.3271 | Fax: 208.334.4016

15 October 2009

Eugene Sparks, CPA, CGFM
LSO Legislative Audits Division
954 West Jefferson Street
Boise, ID 83720-0054

Dear Gene:

Thank you for your time last week in sharing the draft audit report on the Commission's fiscal years 2007 – 2009. I'm very pleased that, once again, the audit resulted in no findings or recommendations, and I'm happy to accept the report.

As always, we appreciate your office's periodic review of our administrative procedures and accounting controls, and any suggestions for improvements. Please pass my thanks on to Kathleen Watkins and Brinton Croff for their good work.

Regards,

Ann Joslin

Ann Joslin
State Librarian

APPENDIX

HISTORY
Idaho citizens have utilized the services of a State- supported library since 1901. A chronological history of the Idaho Commission for Libraries follows:

1901 The Idaho Free Traveling Library was established.

1903 The State Library Commission was established and the Idaho Free Traveling Library became the State Library.

1953 The Idaho State Library Board was created to replace the State Library Commission.

1974 Executive reorganization placed the Idaho State Library Board under the State Board of Education.

2006 Effective July 1, 2006, the Idaho State Library changed its name to the Idaho Commission for Libraries, and the board of trustees was renamed the Board of Library Commissioners.

2009 Effective July 1, 2009, the State Library Commission was moved from under the State Board of Education and established as a self-governing agency with board members appointed by the Governor.

The Commission's mission is to assist libraries to build the capacity to better serve their clientele.

STATUTORY AUTHORITY
Statutory authority for the Commission is found in Idaho Code, Title 33, Chapter 25.

ORGANIZATION
The Board of Library Commissioners consists of five members appointed by the Governor. The powers and duties of the commissioners include employment of the State Librarian, governance of the Commission for Libraries, and receipt and expenditure of resources for library services. An organizational chart is included as the last page of this report.

The Commission for Libraries has regional offices in Moscow and Idaho Falls.

FUNDING
The Commission for Libraries is funded by General Fund appropriations, various grants, and fees received for lost and damaged materials.

Following are descriptions of the Commission's operating funds.

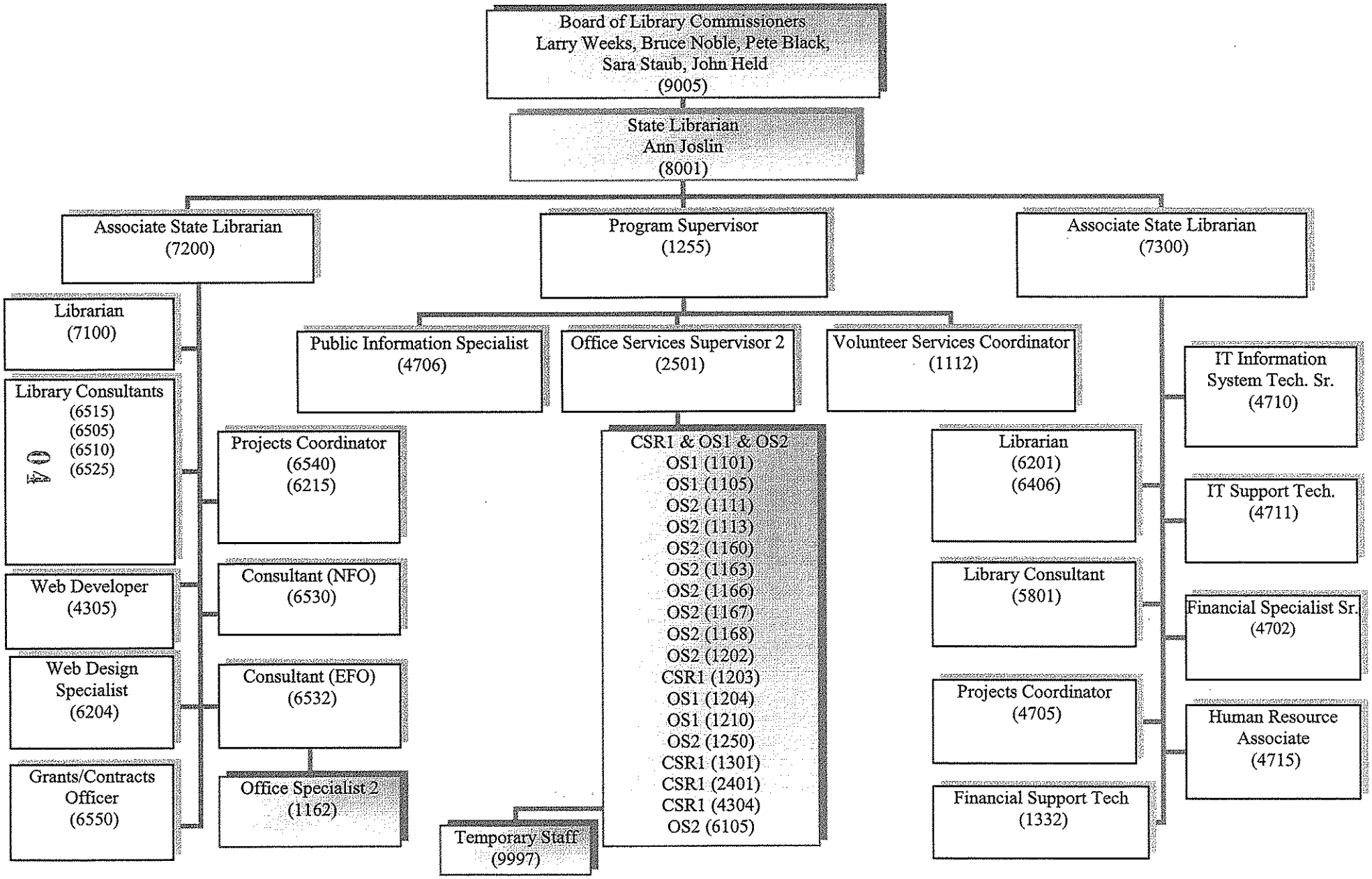
General Fund 0001 – This fund receives a General Fund appropriation. It is the operating fund for the Commission and is also used to provide library services and grants-in-aid to other libraries.

Library Improvement Fund 0304 – This fund primarily receives private grant revenues and interest earnings. It is used to further the development of library services for all Idaho citizens.

Federal Fund 0348 – This fund receives federal grant funds. It is used to administer grant-financed projects and to distribute funds to local libraries.

Miscellaneous Receipts Fund 0349 – This fund receives fines, service fees, miscellaneous receipts, and grant-matching funds from subrecipients. It is used for general administrative expenses and subrecipient matching portions of grant project expenditures.

The Idaho Commission for Libraries



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Ann Joslin, State Librarian Rev. 08/05/2009