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## IDAHO COMMISSION FOR LIBRARIES 90-DAY FOLLOW-UP

On September 20, 2013, the Legislative Services Office released a management report for the Idaho Commission for Libraries (Commission) for the fiscal years 2010, 2011, and 2012. The Commission was contacted in March 2014, and this report addresses how it has responded to the one finding and recommendation contained in that report.

### **FINDING 1**

Supporting documentation was unavailable or inadequate for 17% of expenditures selected for testing.

**We recommended that the Idaho Commission for Libraries implement a filing system that will adhere to the records retention guidelines and prevent the risk of lost or misplaced documentation necessary for supporting the Commission's financial transactions.**

### **AUDIT FOLLOW-UP**

The Commission has implemented new policies and procedures related to the organization and retention of adequate documentation to support transactions. We tested a sample of transactions for which the Commission was able to provide us with adequate documentation to support the transaction's validity, accuracy, and compliance with applicable laws, rules, and regulations.

**STATUS – CLOSED**