



State of Idaho

Legislative Services Office

Management Report

A communication to the Joint Finance - Appropriations Committee

IDAHO COMMISSION FOR LIBRARIES

FY 2013, 2014, AND 2015

Report MR52115

Date Issued:

Serving Idaho's Citizens Legislature



Idaho Legislative Services Office
Legislative Audits Division

IDAHO COMMISSION FOR LIBRARIES

April Renfro, Manager

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho Commission for Libraries (Commission) covering the fiscal years ended 2013, 2014, and 2015. 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 deficiencies in the general administrative and accounting controls of the Commission.

FINDINGS AND RECOMMENDATIONS

There are no findings and recommendations in this report.

PRIOR FINDINGS AND RECOMMENDATIONS

The prior management report contained one finding and recommendation which was evaluated during the 90-day follow-up review and was satisfactorily closed.

Finding 1 - Supporting documentation was unavailable or inadequate for 17% of expenditures selected for testing.

Follow-up on the prior finding and recommendation is detailed on page 2.

AGENCY RESPONSE

FINANCIAL INFORMATION

The following fiscal year 2015 financial data is for informational purposes only.

<u>Fund No.</u>	<u>Fund Title</u>	Beginning			Ending
		Appropriation/ <u>Cash Balance</u>	Receipts/ <u>Transfers-In</u>	Disbursements/ <u>Transfers-Out</u>	Appropriation/ <u>Cash Balance</u>
0001	General Fund*	\$3,510,700		\$3,507,440	\$3,260
0304	Library Services Improvement Fund	205,893	\$4,608	8,842	201,659
0348	Federal Fund	60,240	1,343,142	1,320,911	82,471
0349	<u>Miscellaneous Revenue Fund</u>	<u>37,032</u>	<u>38,727</u>	<u>34,982</u>	<u>40,777</u>
	Total	<u>\$3,813,865</u>	<u>\$1,386,477</u>	<u>\$4,872,175</u>	<u>\$328,167</u>

* Includes a reversion of \$3,260 at the end of Fiscal Year 2015

OTHER INFORMATION

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.

A copy of all applicable reports is available at <http://www.legislature.idaho.gov/audit/auditsummaries.htm> or by calling 208-334-4832.

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

ASSIGNED STAFF

Aimee Hayes, CPA, Managing Auditor

Amy Latkovich, In-Charge Auditor

AGENCY RESPONSE



Boise

The Idaho Commission for Libraries assists libraries to build the capacity to better serve their communities.

31 October 2016

April Renfro, Manager
LSO Legislative Audits Division
954 West Jefferson Street
Boise, ID 83702

Dear April,

Thank you for the thorough management review of the Commission's fiscal years 2013, 2014, and 2015. Your auditor-in-charge, Amy Latkovich, was very professional and her exhaustive review confirms that our administrative procedures and accounting controls are sufficient to ensure financial responsibility.

I am happy to accept the report, which documents there were no findings or recommendations; I am pleased with the results. Please pass on my thanks to Amy for a job well done.

Regards,

A handwritten signature in cursive script that reads "Ann Joslin".

Ann Joslin
State Librarian

AJ/rd

PRIOR FINDINGS AND RECOMMENDATIONS

PRIOR 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