

MANATEE COUNTY CLERK OF THE CIRCUIT COURT
INTERNAL AUDIT DIVISION
LIBRARY SYSTEM DIVISION
AUDIT REPORT

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MANATEE COUNTY CLERK OF THE CIRCUIT COURT
INTERNAL AUDIT DIVISION
LIBRARY SYSTEM DIVISION
AS OF JANUARY 31, 1995

AUDIT REPORT

A financial, compliance, and operational audit of the Manatee County Library System Division was conducted by the Internal Audit Division for the audit period February 1, 1994 through January 31, 1995. The audit was performed in accordance with *Generally Accepted Governmental Auditing Standards*, issued by the Comptroller General of the United States; and the *Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors.

BACKGROUND:

The Library System Division's primary function is to offer all of Manatee County responsive, innovative library services which are capable of upgrading the educational, recreational, and cultural quality of life in the community. The following lists the primary areas relating to the Library System Division:

Administrative Section supports the day-to-day operations of the entire library system as well as develops and evaluates cost effective and responsive library services for the entire community.

Public Services Section provides and promotes library services and materials for all age groups appropriate to the expressed and anticipated needs of the community.

Support Services Section orders and processes all library materials.

State Aid is authorized by Florida Statute 257.17 under which eligible libraries receive an annual operating grant from the state for the operation and maintenance of a public library.

Library System Gift Fund accepts donations from the public which are used to purchase library materials or equipment. Revenues generated by the sale of surplus or obsolete library materials are also added to the Gift Fund.

Talking Book Program provides library materials to qualified blind and physically handicapped persons in Manatee and Sarasota Counties. Sarasota County provides appropriate funding through an inter-local agreement.

BACKGROUND (Continued):

Eaton Room was established to collect, preserve, and promote local historic materials to foster an appreciation of our local heritage. Interest income generated by the Eaton Trust Fund partially funds this program.

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PURPOSE/OBJECTIVE:

The main audit objectives include, but are not limited to, the following:

- To verify accuracy and input timeliness of financial data, and reports processed and received by the Library System Division.
- To verify an adequate system of internal control exists to safeguard assets, maintain the integrity of reports on operations, and provide adequate evaluation of the Division's objectives and responsibilities.
- To verify compliance with significant laws and regulations, including Florida Statutes, federal regulations, ordinances, resolutions, policies, and signed agreements or contracts related to the Library Division.
- To evaluate operational efficiency and effectiveness.

SCOPE:

The financial audit scope consisted of a review of accounts, financial transactions, and reports of the Library System Division for the period February 1, 1994 through January 31, 1995.

The compliance audit scope consisted of a review of the policies and procedures, Florida Statutes, federal regulations, ordinances, resolutions, contracts, and agreements related to the Library Division through January 31, 1995.

The operational audit scope consisted of a review of the Library System Division's internal controls and the effectiveness and efficiency of the operation during the audit period February 1, 1994 through January 31, 1995. Management controls were also reviewed to identify significant weaknesses that may have contributed to deficient performance.

METHODOLOGY:

Internal control evaluations were accomplished by flow charting key operations, discussions with management and staff, observations, and analytical and substantive testing of individual internal controls.

Risk analysis was used to establish priorities of audit objectives. Statistical sampling was used whenever appropriate to accomplish audit objectives. A comparison with other counties was performed to accomplish audit objectives relating to operational efficiencies.

IRREGULARITIES, ABUSE, AND ILLEGAL ACTS:

No indications of irregularities, abuse, or illegal acts were discovered during the audit that could affect the Library System Division for the audit period ended January 31, 1995.

TEST OF COMPLIANCE:

Internal Audit tested compliance with certain laws and regulations, obtained an understanding of internal controls, and assessed control risk. Tests performed appeared to provide sufficient evidence to support an opinion on compliance and internal controls.

Except as noted in our audit report, tested items were in compliance with significant laws, regulations, and internal controls that included Florida Statutes, ordinances, resolutions, personnel policies, other policies established by the Library System Division and other applicable laws and regulations.

STATEMENT ON INTERNAL CONTROL STRUCTURE:

In planning and performing our audit of the Library System Division for the period February 1, 1994 through January 31, 1995, we considered its internal control structure in order to determine our auditing procedures for the purpose of our report on the Library System Division. As a result, we noted in the audit report any significant matters involving the internal control structure and its operations that we consider to be reportable conditions under standards established by the U.S. General Accounting Office, *Government Auditing Standards*. Reportable conditions involve matters relating to significant deficiencies in the design or operation of the internal control structure, that in our judgment, could adversely affect the organization's ability to record, process, summarize and report on data consistent with the intent of management.

STATEMENT ON INTERNAL CONTROL STRUCTURE: (Continued)

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions, as defined above. In addition, because of the inherent limitations in any internal control structure, significant deficiencies in the design or operation of the internal control structure may exist and not be detected. We believe the conditions identified in our audit report constitute reportable conditions as previously defined.

MANAGEMENT SUMMARY:

The Library Division was established in 1971 and is currently a division of the Information Systems Department. Internal Audit found the library is staffed with well educated employees who consistently place a high priority on exceptional customer service. We also found exceptional assistance and commitment from fund-raising groups associated with the library.

Internal Audit discovered that the Library Board meetings have not always been publicly advertised nor the minutes of their meetings properly recorded in conformance with Florida "Government in the Sunshine" laws. In this report we recommend that controls be strengthened to assure all meetings of the Library Board are publicly advertised and the minutes properly recorded. (See Detailed Audit Findings #1, at page 8)

The Library Division personnel sell books and other tangible goods to the public for the library and on behalf of several fund-raising organizations. Internal Audit found that library personnel were not collecting sales tax on these sales of tangible assets. In this report we recommend that sales tax be collected on all sales of tangible assets to the public to comply with the Florida Statutes requiring sales tax collections. (See Detailed Audit Findings #2, at page 9)

We examined major policies of the Library Division and found that some of these significant policies had not been approved by the Board of County Commissioners. In this report we recommend that all major policy additions and changes be submitted to the Board of County Commissioners for approval. (See Detailed Audit Findings #3, at page 10)

The Library Division purchases books and other library materials from distributors and publishers. In addition, library personnel purchase substantial materials from local retail vendors where discounts are significantly lower. Internal Audit could not verify that competitive pricing is obtained for these local purchases. We found that the Library Division does not verify purchasing discounts and does not verify materials are received at the library when purchases are made at local retail establishments. Internal Audit contacted fourteen other library systems in Florida and found that Manatee County Library was the only library that purchased significant quantities of materials from local retail establishments. In this report we recommend the Library Division verify materials and proper discounts are received. In addition, we further recommend that purchases from local retail establishments be minimized and competitively shopped. (See Detailed Audit Findings #4, at page 11)

Manatee County is fortunate to be associated with excellent fund-raising groups. We did find; however, that Manatee County does not have formal agreements with the groups known as the Friends of the Library, which are associated with individual branches of the library system. In this report we recommend that Manatee County adopt a formal agreement with the Friends of the Library that specifies the responsibilities and liabilities of each party. (See Detailed Audit Findings #5, at page 12)

Internal Audit found that cash deposits received from the library branches have not always been deposited timely. We also found that the receipts used to document the branch deposits are not sequentially used creating an inadequate audit trail. In this report we recommend that all cash revenues be deposited timely and that receipts be issued sequentially to maintain an adequate audit trail. (See Detailed Audit Findings #6, at page 13)

Internal Audit found weak controls over the accountability of revenue from copy machines and microform reader printers available for use by the public. In this report we recommend the internal controls be strengthened for public funds received from copy machines and microform reader printers to provide needed accountability. (See Detailed Audit Findings #7, at page 14)

The inventory of books, videos, and other library materials is not updated to reflect items that are removed, lost or stolen from the library. The Library Division is currently negotiating a contract for the automation of the library's inventory of books, videos, and other library materials. We support management in the timely automation of the library's inventories. (See Detailed Audit Findings #8, at page 15)

Operational policies and procedures have been deleted pending the effects of automation and are no longer sufficient to provide guidance in the performance of employee duties. In this report we recommend policies and procedures be adopted and updated once automation occurs to provide employee guidance. (See Detailed Audit Findings #9, at page 16)

Internal Audit found donations of equipment totalling \$25,289 which had been accepted by the Library Division without notification to the Finance Department which allows assets to be recorded on Manatee County's books. In this report we recommend that the Finance Department be notified upon acceptance of all assets costing or exceeding \$500 so they can be properly accounted for. (See Detailed Audit Findings #10, at page 17)

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AUDIT REPORT AUTHORIZATION:

Management's response to detailed audit findings can be found on pages 18 through . Other minor findings, not included in this report, have been communicated with management or corrected during the audit. We would like to thank the Library System Division's personnel and management for the cooperation and courtesy afforded to our auditors throughout the audit.

This audit report has been reviewed and authorized by :

Richard J. Orienti, CIA, CFE R. B. "Chips" Shore

Director of Internal Audit Clerk of the Circuit Court

DETAILED AUDIT FINDING

The Manatee Library Board was established through the Laws of Florida Chapter 71-760 with the purpose of recommending library policy to the Board of County Commissioners. Under Florida's "Government in the Sunshine" laws, Florida Statutes 286.011 and 286.0105, all meetings of this board are public meetings and proper notification is required. Internal Audit found that prior to February 1995 documentation was not available to ensure proper notification was given to the public of the Library Board meetings. The Statutes also require that the minutes of the meetings be recorded. Internal Audit found the Library Board failed to record the meeting of October 19, 1994. In addition, management stated that the public meetings of the Library Board are not always recorded completely.

Resolution R-92-288 was established to provide uniform guidelines for the orderly creation and effective operation of all committees and boards created by the Board of County Commissioners. Internal Audit found the Community Affairs Calendar of Events, which is the vehicle for public notification of meetings, does not include the posting of Library Board meetings as required by the resolution. In addition, library management does not have procedures in place to verify the Library Board meetings are posted. According to management, proper public notification is currently being provided.

Internal Audit recommends library management establish procedures to ensure that all public notices of Library Board meetings are published prior to the meeting date. In addition, we recommend that Library Board minutes be completely recorded.

DETAILED AUDIT FINDINGS

Sales tax is required to be collected on sales of tangible goods to the public. The Library Division's personnel do not collect sales tax on the sales of tote bags, photographs, and other items sold to the public on behalf of the Library Foundation, the Friends of the Library and the Manatee County Historical Society. In addition, the Library Division sells books to the public without collecting sales tax.

Internal Audit recommends the Library Division collect s sales tax on all sales of tangible property to the public.

DETAILED AUDIT FINDINGS

Internal Audit found that major policy decisions for the Library Division are not always approved by the Board of County Commissioners. The Library Division delivers large print books to nine institutions that includes Blake Hospital and local nursing homes, without an agreement. Internal Audit also found that these books are issued to the institution without the use of a Manatee County Library Card. Overdue fines and fees are not charged nor are attempts made to charge the institutions for Board of County Commissioners approved fines and fees. We noticed that similar procedures are followed when teachers are issued books.

During the audit, Internal Audit also found policies and procedures for the equitable and fair collection of fines and fees established by the Board of County Commissioners through Resolution R-92-228 are not in place at two of the Library locations. The result has been to discontinue mailing notices of overdue materials and charging fines to patrons unless the patrons voluntarily advise the branch of overdue items. According to management, mailing notices of overdue materials and the charging of fines have been reestablished.

Internal Audit recommends that additions and changes in major library policies be approved by the Board of County Commissioners. We further recommend the Library Division initiate formal agreements with the institutions listed above to assign responsibilities required of each party. In addition, we support management's decision to reestablish the practice of mailing notices of overdue materials and the charging of fines for late books to encourage patrons to return library materials.

DETAILED AUDIT FINDINGS

Internal Audit reviewed the procedures on books purchased and found that the Library Division does not always receive the best price on books purchased. The Library Division has received written discounts for specific categories of materials available for purchase from distributors; however, the Library Division does not verify prices charged and the accuracy of discounts.

Internal Audit noted significant purchases of library materials are being made from local retail vendors without documentation of competition. In a survey conducted by Internal Audit of fourteen libraries in the State of Florida, Internal Audit found that Manatee County was the only library that makes substantial purchases of books and materials from local retail vendors. Management stated that purchasing from local retail vendors is needed due to the time constraints imposed by granting agencies to spend the monies received by a specified date. Internal Audit inquired with the granting agency and found the monies received can be rolled forward to the subsequent year which would allow the Library Division to follow their normal procedures for book purchases. Management also stated that purchasing from local vendors enables the Library Division to obtain "best sellers" in current inventory on a timely basis. Without competition, the Library Division has no assurance that the best discounts were obtained on the books purchased.

Internal Audit also noted procedures are not in place to verify the quantity and the titles of materials purchased to the cash register receipt for purchases made from local retail vendors. In addition, the Library Division does not verify prices from these retail establishments.

Internal Audit recommends the Library Division establish procedures that will ensure the accuracy of discounts received on books purchased from distributors. In addition, we recommend management implement procedures to enable price comparisons prior to the purchasing of books to ensure the Library Division is receiving the best price for books purchased.

DETAILED AUDIT FINDINGS

The Friends of the Library are groups of volunteers which associate themselves with specific branches to raise money to purchase specific items, through the sale of old books, book bags, and other items at the library itself as well as through their own fund raising activities. The Library Division's personnel are responsible for the sale of the merchandise and the collection of revenue on behalf of the Friends of the Library. Internal Audit found that formal agreements do not exist between the Friends of the Library and Manatee County indicating the responsibilities and liabilities of both parties regarding inventory controls, cash handling and accountability.

Internal Audit recommends the Library Division adopt a formal agreements with the Friends of the Library that specifies the responsibilities and liabilities of both parties. In addition, we further recommend the Library Division establish procedures to ensure that all activities performed on behalf of the Friends of the Library are properly controlled and accounted for.

DETAILED AUDIT FINDINGS

The Library Division receives cash deposits from branches on a daily basis. Internal Audit reviewed the timeliness of deposits and found that 18% or 17 out of 97 of the deposits tested were held in excess of eight days and not deposited on a timely basis. The delay in deposits ranged from 9 to 44 days, averaging approximately 16 days to deposit the cash received. Not making deposits timely may result in lost interest revenue and exposure to misappropriation of cash.

In addition, numbered cash receipt forms are used to acknowledge the receipt of monies received from the branches by the Library Division's administrative offices. Internal Audit found numbered cash receipt forms are not issued in book numbered sequence. We also found 34 unused and not voided receipts in inactive receipt books maintained by the Library Division. Issuing cash receipts out of number sequence results in an inadequate audit trail.

Internal Audit recommends the Library Division implement policies and procedures to assure all monies are deposited on a timely basis. In addition, we recommend that cash receipts be issued in strict numerical and book order sequence to assure an adequate audit trail is maintained in a numerical and chronological order. We further recommend, management assure all unused receipts are properly voided.

DETAILED AUDIT FINDINGS

The Library Division entered into a copy machine rental agreement in 1982, on a year-to-year basis. Since that time, the company's name has changed and a different rate is being charged. A written agreement does not exist between the copy machine supplier and the Library Division to support the contract changes nor the extension of the contract agreement. In conjunction with the Purchasing Division, the Library Division is currently negotiating a new contract.

Under the terms of the existing agreement, the Library Division receives revenues from the vendor based on a formula that relies on the monthly number of copies. The Library Division does not have procedures in place to verify the accuracy of the revenue received from the copy machine supplier.

The Library Division also owns three microform reader printers that are used by the library patrons for which they pay a charge per copy. Internal Audit found that these machines do not have a counter showing the number of copies made. Therefore, cash received can not be reconciled to the number of copies made. The Library Division's inability to reconcile the amount of cash received to the number of copies made could result in the manipulation of funds.

Internal Audit recommends the Library Division continue to pursue a formal agreement for the provision of copy services. In addition we recommend management implement procedures to verify the accuracy of revenue received from the copy machine supplier. We further recommend the Library Division strengthen their controls over the microform reader printers by installing counters to allow reconciliation of cash received.

DETAILED AUDIT FINDINGS

The inventory of library books is maintained by a card catalog and a State-wide Library Computer System that are used by the public. In addition, the inventory of library books is reported to the Library Board. Internal Audit found the Library Division is not maintaining a current inventory listing. The card catalog and the State-wide Library Computer System, used by the patrons to locate books, is only updated for additions to the inventory. Books that are permanently removed from the library are not reflected in these two systems. Without an accurate book inventory system for library personnel and the public to access, inefficiencies and frustrations can result when library material can not be located. Through interviews with management, it appears that the same inefficiencies exist for videos and compact disks. Internal Audit also noted the Monthly Statistical Reports, which are submitted to the Library Board, contain inventory figures that are overstated due to the inventory figures not including deletions resulting from books that are removed, lost or stolen. Management is currently in negotiations to automate the Library Division's inventory system.

Internal Audit supports the automation of the Library Division's inventory system as soon as practical. In addition, we recommend that the Library Board be informed that the book inventory figure included in the Library Monthly Statistical Report does not include books that have been permanently removed from inventory.

DETAILED AUDIT FINDINGS

Significant areas of operations are not addressed in the Library's policies and procedures manual to provide guidance to library personnel. According to management, these areas were removed in anticipation of the library automation system.

Internal Audit recommends the Library Division adopt policies and procedures to guide library personnel in current operations. Upon the implementation of the Library automation system, we recommend policies and procedures be revised and updated.

DETAILED AUDIT FINDINGS

County assets valued at \$500 and above, whether donated or purchased, must be recorded on the County's books to provide public accountability. Internal Audit found donations of equipment totaling \$25,289 were accepted by the Library Division and not reported to the Finance Department for recording. According to management, equipment donations totaling \$25,289 were subsequently reported and recorded by the Finance Department.

Internal Audit recommends all assets that are valued at \$500 and above, whether donated or purchased, be recorded on the County's books .

MANAGEMENT'S RESPONSES

MEMORANDUM

DATE: June 27, 1995

TO: R. B. Shore, Clerk of the Circuit Court

FROM: Diane L. Frenz, Director, Information Services Department

SUBJ: DRAFT AUDIT REPORT RESPONSE

Attached please find Management's responses to the audit recommendations in the "detailed Audit Findings." Staff is in the process or has already responded to many of the findings. Several items will be addressed during the implementation of library automation. Information Services appreciates the professionalism your staff has demonstrated during the audit process. Thank you for the opportunity to respond to the findings, and if there are any questions, please feel free to contact me at Ext 3075.

DLF/jl

Xc: John Van Berkel, Library Division, Information Services Department

Library Division Audit Response

1. THE LIBRARY DIVISION IS NOT PROPERLY NOTIFYING THE PUBLIC OF ALL LIBRARY BOARD MEETINGS.

Library management has established procedures to ensure public notices of Library board meetings are published. Written notification has been sent to Community Affairs/Intergovernmental Relations Department seven days in advance of meeting, for inclusion in the published County Government meeting schedule and on the government access cable channel meeting listings. The library staff then verifies monthly that the meeting has been posed in both places.

Due to faulty equipment, the recordings of the Library board minutes were not always clear or complete. To ensure that the minutes are completely recorded, a new tape recorder with the separate microphone has been purchased. At Library Board meetings where staff is aware of a large audience, such as the one October 19, 1994, library staff will contact Board of Records and request their assistance.

2. THE LIBRARY DIVISION DOES NOT COLLECT SALES TAX ON THE SALES OF TANGIBLE PROPERTY TO THE PUBLIC.

Effective May of this year, the Library Division began collecting sales tax on books sold by the library to the public. The Manatee Historical society was immediately notified on the sales tax issue. At this time, they have received the necessary filing number and sales tax is now collected for the photographs sold.

It has been determined that the Library Foundation only sells books once a year at the Annual Author's Luncheon. The Foundation does pay sales tax on the books at the time of purchase.

The Friends groups will be notified of the sales tax issue. It will be the recommendation of the Library that items such as tote bags and photographs no longer be sold by the library on behalf of the Friends. As for the Friends groups semi-annual book sales, it appears that State Rule 12A-1.037 **Occasion or Isolated Sales or Transactions Involving Tangible Personal Property or Services** exempts the Friends from paying sales tax for the sale of books.

3. MAJOR POLICY DECISIONS MADE BY LIBRARY MANAGEMENT ARE NOT ALWAYS APPROVED BY THE BOARD OF COUNTY COMMISSIONERS.

Library management is in the process of reviewing its policies to ensure compliance with the State for State Aid Funding. As this is being done, management will also ensure the policies have been or will be properly addressed with the Board of County Commissioners for appropriate action.

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Library Division Audit Response

Continued from finding 3.

The delivery of large print books to various institutions has been in place for over 10 years and provides great benefit to the residents of those facilities. Management does agree that Board of County Commissioner approval is necessary. A draft agreement between the County and each facility is being presented to the Library Board on June 28, 1995. With their approval, staff will request legal review and place on a future Board of County Commissioners agenda.

Overdue procedures are not in place at all library facilities. When this issue was brought to management's attention, it was corrected immediately.

4. THE LIBRARY DIVISION DOES NOT HAVE EFFECTIVE PROCEDURES IN PLACE TO ASSURE THE BEST PRICE IS PAID ON BOOKS PURCHASED.

Management has recognized problems with the book purchasing procedure over the past few years. Some items have been addressed but as indicated by your findings, various issues remain. During this fiscal year, library staff has worked with Purchasing to determine the most efficient and cost-effective means to obtain books through proper purchasing procedures. It is management's goal to have a new procedure in place by October 1, 1995.

The task of verifying prices charged and discount amount is manually intensive. Staff will incorporate verification procedures during implementation of automation. The practice of purchasing books from local retail stores will be limited to unexpected "hot topic" or "book of the

moment" and special gift or subject requests. A procedure has been established to verify quantity and titles of material purchased from local retail stores.

5. A FORMAL AGREEMENT DOES NOT EXIST BETWEEN THE FRIENDS OF THE LIBRARY AND MANATEE COUNTY.

The Library Division has created a draft agreement between the County and the various Friends groups. This draft agreement will be presented to the Library Board on June 28, 1995. With their approval, staff will request necessary review and Board of County Commissioners action. Management has contacted other libraries throughout the State to determine how cash handling and inventory control between the Friends and Library are addressed. The resources contacted did not have an agreement with the Friends, nor did they handle Friends cash or inventory. Based on information received, the library will recommend to the Friends discontinuation of this practice. The Library will place a locked box in the respective Friends' Libraries to collect all mail and cash without staff intervention.

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Library Division Audit Response

6. DEPOSITS WERE NOT ALWAYS MADE ON A TIMELY BASIS AND AN INADEQUATE AUDIT TRAIL EXISTS IN THE ISSUANCE AND VOIDING OF CASH RECEIPTS.

The Library Division has established written procedures to ensure that monies are deposited on a timely basis. Branch funds will be received by the fiscal coordinator on Monday and Thursday for inclusion in the Tuesday and Friday deposits. Central Library funds will be received daily and will be held no longer than 4 days before inclusion in the Tuesday and Friday deposit.

All receipt books are now numbered to ensure sequential and chronological use with all receipts being either used or voided.

7. INTERNAL CONTROLS NEED TO BE STRENGTHENED FOR COIN OPERATED COPYING MACHINES USED BY THE PUBLIC.

In 1993, Purchasing issued a bid for copy machines. Based on responses received, a vendor was not selected. Recently, another bid was issued and a vendor was selected. The Purchasing Division is in the process of finalizing a contract for coin operated copy machines throughout the Library system. The selected vendor will be required to provide counters showing the number of copies made.

The Library will investigate the availability of and cost associated with attaching counter to microform machines in question.

8. INVENTORY OF LIBRARY BOOKS IS NOT UPDATED TO REFLECT BOOKS THAT ARE REMOVED, LOST OR STOLEN.

The final agreement for library automation is scheduled for Board of County Commissioners action on July 11, 1995. Once approved, the library staff will be required to bar code all materials within the library system. This will provide an accurate inventory of all existing materials and from that point forward, track all items that are not returned, lost or stolen. Anticipated implementation of system, if approved on July 11, will be approximately six months. Until then, the Library Board will be notified in writing of the inventory inaccuracy by a statement being added to the monthly statistics as of June 1, 1995.

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Library Division Audit Response

9. OPERATIONAL POLICIES AND PROCEDURES ARE NOT ADEQUATE TO GUIDE EMPLOYEES IN THE DAILY OPERATION OF THE LIBRARY.

With the advent of automation, the Library Division will review, revise and create operational Policies and Procedures where necessary.

10. DONATIONS OF FIXED ASSETS ARE NOT ALWAYS RECORDED ON THE COUNTY'S BOOKS.

Since Resolution R-86-278 provides for the Library Manager to accept all donations, a procedure will be implemented to acknowledge to the Board of County Commissioners all items received. At the beginning of every quarter, library staff will prepare a consent agenda listing all contributions received during the past three months. The Board item will be officially recorded and will alert Finance and Fixed Assets of any that need to be reported or recorded.