

# ***MEMORANDUM***

To: Diane Frenz, Director of the Information System Department

From: R. B. "Chips" Shore, Clerk of the Circuit Court, County Comptroller and Auditor

Date: May 3, 1996

Subject: Library Division Follow-up Audit

The Internal Audit Division has completed a follow-up audit based on the Audit Report of the Library Division issued on June 29, 1995. The follow-up audit consisted of reviewing corrective actions implemented by the Library Division for areas where we provided constructive criticism and recommendations. Internal Audit did not perform tests of compliance with these newly implemented controls. We will review compliance during the next regularly scheduled audit of the Library Division to determine whether the controls are functioning effectively and efficiently in accordance with management's designs and objectives.

We are pleased with the corrective actions implemented on the findings and recommendations included in the Audit Report issued June 29, 1995. Internal Audit believes the controls implemented will significantly improve the accountability over operations. Management has addressed all of the areas where we recommended increased control. Two of these areas, purchasing of library materials and library automation, are in the process of being implemented to improve library operations. We support management's continued attention in these areas. Another follow-up audit will be scheduled of the library automation and the enhanced purchasing controls after full implementation is achieved.

We commend the Library Division's staff for the careful attention given to the audit findings. The majority of the audit recommendations has been implemented and we noted significant improvements in the overall operations. We also thank the Library staff and management for their courteous assistance to our auditors.

RBS/RJO/MDB

cc: Board of County Commissioners

Ernie L. Padgett, County Administrator

John VanBerkel, Library Division Manager