

MEMORANDUM

To: Diane Frenz, Director of Information Services Department

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

Date: April 16, 1997

Subject: Library System Division Follow-Up Audit #2

The Internal Audit Division performed a second follow-up audit based on the Clerk of Circuit Court's Audit Report of the Library Division issued on June 29, 1995, and the Library Division Follow-up Audit Memorandum issued on May 3, 1996. The second follow-up audit consisted of reviewing corrective actions implemented by the Library Division for areas where we provided constructive criticism and recommendations in the original and first follow-up audits. 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 controls are functioning effectively and efficiently according to management's designs and objectives.

We are pleased with the corrective actions implemented on the findings and recommendations included in the Follow-up Audit Memorandum issued May 3, 1996. While most of the findings appear properly addressed and corrected, policies and procedures still have not been developed regarding the purchasing of library materials. Management anticipates the development of these policies and procedures with the installation and implementation of acquisition software designed to automate the purchasing process in October 1997. We support management's continued efforts to complete the automation of the Library Division. The automated system and related policies and procedures will be addressed in the next regularly scheduled audit of the Library Division.

We commend the Library Division's staff for the careful attention given to the audit findings and the cooperation given to the Internal Audit staff.

RBS/RJO/LJS

cc: Board of County Commissioners

Ernie L. Padgett, County Administrator

John VanBerkel, Library Division Manager