

MOTION: CADDIGAN

**October 8, 2013
Regular Meeting
Res. No. 13-611**

SECOND: COVINGTON

RE: ACCEPT COMPLETED AUDIT: LIBRARY TRANSITION

ACTION: APPROVED

WHEREAS, performance standard – 2440, Disseminating Results, of the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors (IIA) along with best practices requires audit organizations to communicate the results of engagements to the appropriate parties including those who can ensure that the results are given due consideration; and

WHEREAS, a report of a routine transition audit conducted upon the departure of the last Library Director has been submitted to the Audit Committee of the Board of County Supervisors, which recommends that the Board determine that the work in this matter is complete and the report should be accepted; and

WHEREAS, the Board has considered the report;

NOW, THEREFORE, BE IT RESOLVED that the Prince William Board of County Supervisors does hereby accept the final report entitled “Library Director’s Transition Audit” dated September 11, 2013, and approves the report for public release in its entirety.

Votes:

Ayes: Caddigan, Candland, Covington, May, Nohe, Principi, Stewart

Nays: None

Absent from Vote: None

Absent from Meeting: Jenkins

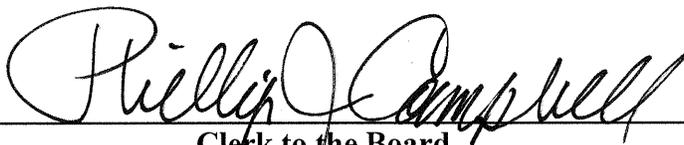
For Information:

Audit Services Director

County Executive

County Attorney

ATTEST: _____


Clerk to the Board



PRINCE WILLIAM COUNTY, VIRGINIA

Prince William County, Virginia

Library Director's Transition Audit

Prepared By:

September 11, 2013





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September 11, 2013

The Audit Committee of
Prince William County, Virginia
1 County Complex Court
Prince William, Virginia 22192

Pursuant to the approved internal audit plan for Prince William County, Virginia we hereby present the Library Director's Transition Audit. We will be presenting this report to the Audit Committee of the Board of County Supervisors at the next scheduled meeting on October 8, 2013.

BACKGROUND

On June 30, 2013, Richard W. Murphy retired from his position as the Director of the Prince William County Library System. The Library Board of the Prince William Public Library System appointed Constance W. Gilman, Ph.D., as the new Library Director of the system, effective July 1, 2013.

As Director of Prince William County Library System, Mr. Murphy's professional, administrative, and managerial responsibilities included, but were not limited to:

- Directing, planning, policy development and management for the Public Library System.
- Identifying and evaluating community needs and interests for library and related information services.
- Developing plans, programs, and service arrangements for meeting such needs and recommending programs to the Library Board.
- Planning and providing management direction to the selection and application of criteria in the choice of materials, information sources and information access arrangements.
- Acted as the liaison with educational systems staff and community groups in planning for and assessing the adequacy of and securing community appraisals regarding services in relation to needs.
- Planning and providing managerial direction to planning for the physical needs of the system, including locations, types, sizes and internal facilities of structures.
- Representing the library system before county agencies, the County executive, the Board of County Supervisors, various interest groups, and the public.
- Planning and providing management direction in the provision of technology and on-line resources for the public and staff.
- Participating in the selection and development of professional and support staff and in planning and executing programs of professional staff development.
- Planning and providing professional and administrative leadership in the provision of the public services and establishing staffing needs and standards.

OBJECTIVES AND APPROACH

The scope of the audit was to determine whether upon his departure, the Director no longer had signatory authority and responsibility for any County funds, documents, or other assets, and that any outstanding financial transactions had been identified and appropriately addressed.

The objectives of the transition audit were to determine whether:

- All County assets assigned to the Director, such as keys, credit cards, and equipment were properly returned;
- Access codes, including security codes, and computer password(s), assigned or provided to the Director were changed or invalidated;
- The signatory authority for the Director's office documents and expenditure approvals was cancelled;
- Business expenses, travel advances, and other accounts held by the Director were liquidated;
- All applicable separation procedures were properly completed;
- County obligations for vested benefits paid to the Director were accurate, adequately documented, and properly approved;
- Final pay for the Director was appropriate and calculated accurately during the transition period; and
- Any and all contracts overseen or managed by the Director were executed according to the (financial) terms of the contract and that the contracts were properly transferred (as applicable).

Our approach to accomplish the audit objectives included:

- Researched County assets associated with or assigned to the Director;
- Interviewed the Library staff;
- Reviewed evidence documenting changes in access to County information systems and applications, and the identification and return of County assets;
- Reviewed separation policies for compliance; and
- Reviewed and recalculated final payroll transactions for the Director.

CONCLUSION

Based on our review of documents and testing performed, we concluded that the Director's transition was satisfactory.

We would like to thank you and your staff who assisted us in connection with the Library Director's Transition Audit.

Respectfully Submitted,



INTERNAL AUDITORS

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