



To: Audit Committee Members

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Subject: Audit Follow-Up: Washoe County Library System – Title Procurement and Special Event Expenditure Audit

An audit of the Washoe County Library System – Title Procurement Process and Special Event Expenditures was completed in fiscal year 2024. The audit objective was to evaluate the processes for efficiencies, compliance with applicable Code and statutes, and to review the policy and procedures.

This report provides an update from the Washoe County Library on the status of the recommendations made in the original audit report, outlining the actions taken by management to address the findings and improve the control environment related to the audited processes. Our follow-up process ensures accountability and transparency in the implementation of corrective actions and helps to track the progress towards achieving audit objectives.

The following is a restatement of the recommendations made by the Internal Audit Division with the inclusion of the management's response based on discussions with the Assistant Library Director on June 17, 2025:

Title Procurement Process

1. **Recommendation:** Ensure items are not being processed in the system prior to receiving the materials, and make sure every invoice is stamped before processing the order.

Management Response: The recommendation was immediately implemented by library staff completing this part of the process.

2. **Recommendation:** Continue to consult the American Library Association (ALA) for best practices related to collection development and weeding or attend trainings sponsored by the ALA to ensure the WCLS is operating with best practices.

Management Response: Staff continues to consult with the ALA for best practices.

3. **Recommendation:** Adhere to the record retention policies established by Nevada State Library, Archives, and Public Records.

Management Response: Staff continues to work on this to make sure they are in compliance.

Special Event Expenditures

1. **Recommendation:** Event programming is an ever-growing process, continuously meet with management to determine if there are areas for increased efficiency.

Management Response: Library teams continuously meet to see if there's any areas of efficiencies.

2. **Recommendation:** Create a centralized team to coordinate and conduct the events instead of one person from every library.

Management Response: This recommendation cannot be implemented at this time due to staffing and budgetary constraints.

3. **Recommendation:** Compile all event programming information into one comprehensive spreadsheet.

Management Response: Staff has been working to achieve this recommendation.

4. **Recommendation:** Formalize a sub-committee or group to evaluate event proposals. If this sub-committee or group is created, create a formal policy to ensure consistency.

Management Response: This recommendation cannot be implemented at this time due to staffing and budgetary constraints.

5. **Recommendation:** Continue to consult the American Library Association (ALA) for best practices related to event programming or attend trainings sponsored by the ALA to ensure the WCLS is operating with best practices regarding event programming.

Management Response: Staff continues to consult with the ALA for best practices.

6. **Recommendation:** Adhere to the record retention policies established by Nevada State Library, Archives, and Public Records.

Management Response: Staff continues to work on this to make sure they are in compliance.