



COUNTY OF LOS ANGELES
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September 12, 2024

TO: Each Supervisor

FROM: Oscar Valdez
Auditor-Controller

Robert G. Campbell
Assistant Auditor-Controller / Chief Audit Executive

SUBJECT: LA COUNTY LIBRARY – SUPPLY ORDERING AND WAREHOUSING REVIEW
(REPORT #K20GM) - SECOND AND FINAL FOLLOW-UP REVIEW

We completed a second and final follow-up review of the LA County Library (Library or Department) Supply Ordering and Warehousing Review dated March 23, 2022 (Report #K20GM). We reviewed the status of one Priority 2 recommendation that had not been fully implemented in our first follow-up report issued July 10, 2023.

As summarized in Table 1, Library fully implemented one outstanding Priority 2 recommendation to strengthen controls over the Internal Control Certification Program.

Table 1 - Results of Second and Final Follow-up Review

Table with 6 columns: PRIORITY RANKINGS, TOTAL RECOS OUTSTANDING, EXEMPT FROM REVIEW, FULLY IMPLEMENTED, PARTIALLY IMPLEMENTED, NOT IMPLEMENTED. Rows include PRIORITY 1, PRIORITY 2, PRIORITY 3, and TOTAL. A separate cell shows 0 for FINAL OUTSTANDING RECOMMENDATIONS.

For details of our review and the Department’s corrective actions, see Attachment.

We thank Library management and staff for their cooperation and assistance during our review. If you have any questions please call us, or your staff may contact Mike Pirolo at mpirolo@auditor.lacounty.gov.

OV:CY:RGC:MP:YK:jl

Attachment

- c: Fesia A. Davenport, Chief Executive Officer
Edward Yen, Executive Officer, Board of Supervisors
Skye Patrick, County Librarian, LA County Library

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Report #K24GH

**LA COUNTY LIBRARY
SUPPLY ORDERING AND WAREHOUSING REVIEW (REPORT #K20GM)
SECOND AND FINAL FOLLOW-UP REVIEW**

	RECOMMENDATION	A-C COMMENTS
3	<p>Internal Control Certification Program (Priority 2) - LA County Library (Library or Department) management ensure staff accurately complete the Internal Control Certification Program (ICCP) evaluation questionnaires to identify all internal control weaknesses, and develop related improvement plans to implement timely corrective action.</p> <p>Original Issue/Impact: Library did not accurately complete their Fiscal Year (FY) 2019-20 ICCP. For example, staff completing the ICCP did not detect the insufficient periodic inventory review (i.e., their process did not include checking for obsolete items) or their inadequate inventory system user access review (i.e., they did not review inventory system access roles).</p>	<p>Recommendation Status: Implemented</p> <p>We confirmed Library management developed an additional review process to ensure staff accurately complete the ICCP evaluation questionnaires, by reviewing the Department's FY 2023-24 ICCP evaluation questionnaire responses which included improvement plans for control weaknesses identified, a documented review of ICCP responses, and revised procedures.</p>

We conducted our review in conformance with the International Standards for the Professional Practice of Internal Auditing. For more information on our auditing process, including recommendation priority rankings, the follow-up process, and management's responsibility for internal controls, visit auditor.lacounty.gov/audit-process-information.