



Hillsborough
County Florida

**Board of County Commissioners
County Internal Auditor's Office**

**Library Materials Management
Report #2025-20
December 17, 2025**



**Hillsborough
County Florida**

County Internal Auditor

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TO: Board of County Commissioners

FROM: Melinda Jenzarli, County Internal Auditor *MJ*

DATE: December 17, 2025

SUBJECT: Library Materials Management, Report #2025-20

Pursuant to the 2025 Annual Audit Plan, the County Internal Auditor's Office conducted an audit engagement of the library materials management lifecycle. The Audit Team's objective was to determine the maturity of the library materials management activities.

The purpose of this Report is to provide management with independent, objective analysis, recommendations, counsel, and information concerning the activities reviewed. As such, this Report is not an appraisal or rating of management.

Although the Audit Team exercised due professional care in the performance of this engagement, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

I appreciate the cooperation and professional courtesies extended to the Audit Team. The County Administrator gave the Audit Team full, free, and unrestricted access to all applicable activities, records, property, and personnel necessary to accomplish the stated objective of this engagement. Personnel also provided necessary assistance for the Audit Team to effectively perform the engagement in an efficient manner.

Sincerely,

Melinda Jenzarli, CIA, CISA, CFE, CPA, MBA
County Internal Auditor

Copy: Christine Beck, County Attorney
Chely Cantrell, Director, Library Services
Tom Fesler, Chief Financial Administrator, County Administration
Bonnie M. Wise, County Administrator

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EXECUTIVE SUMMARY

Pursuant to the 2025 Annual Audit Plan, the County Internal Auditor's Office conducted an audit engagement of library materials management. To achieve the audit's objective, the Audit Team assessed whether the standard operating procedures (SOPs), control designs, and activities performed collectively provide a reasonable level of assurance that the Library Services Department (Library Services) can efficiently and effectively achieve its four (4) principal business objectives for managing library materials while mitigating associated risks. The table below shows the principal business objectives, associated risks, and the Audit Team's overall results and recommendations:

Principal Business Objective and Risk	Overall Results and Recommendations
Objective 1 – Collection Development Library Services evaluates the community's needs and develops the collection to ensure library materials remain relevant and align with collection development guidelines and strategic priorities. Customer Priority Shift Risk Inadequate community needs assessment may result in a collection that fails to meet user demands, leading to resource misallocation and reduced public trust.	The customer priority shift risk is reasonably mitigated during the following activities: 1.1 Strategic Collection Planning 1.2 Material Needs Assessment and Selection Mitigation of this risk enables Library Services to efficiently and effectively achieve the collection development principal business objective. Detailed assessment results are on pages 12–18.
Objective 2 – Materials Acquisition Library Services acquires materials through a structured procurement process that ensures selections meet approved guidelines and fall within budget allocations. Unauthorized Transactions Risk Failure to adhere to procurement procedures can lead to the acquisition of irrelevant or substandard materials, causing budget overruns and noncompliance.	The unauthorized transactions risk is partially mitigated during the following control activity: 2.1 Physical Materials and Digital Content Procurement The partial mitigation of this risk may hinder Library Services' ability to efficiently and effectively achieve the materials acquisition principal business objective. To strengthen the existing control environment, recommendations were made to: 2.1.1 Formalize written SOPs for procuring physical materials and digital content, defining vendor selection, ordering, invoice reconciliation, catalog integration, and exception handling to ensure consistency and policy compliance. 2.1.2 Strengthen digital procurement validation controls by implementing periodic patron authentication reviews, reconciling Hoopla invoices with detailed usage reports, and

	performing and documenting OverDrive spot checks to verify that all invoiced titles are received, accessible, and accurately reflected in the catalog. Detailed assessment results are on pages 19–25.
Objective 3 – Materials Processing Library materials are cataloged accurately and promoted to enhance visibility, increase usage, and facilitate tracking. Incomplete or Missing Transactions Risk Delays or errors in material processing and cataloging can hinder patron access, reduce discoverability, and increase the likelihood of missing items going undetected.	The incomplete or missing transactions risk is reasonably mitigated during the following activities: 3.1 Physical Materials Cataloging 3.2 Digital Content Access and Visibility Mitigation of this risk enables Library Services to efficiently and effectively achieve the materials processing principal business objective. To further enhance the existing control environment, a recommendation was made to: 3.2.1 Formalize written SOPs for integrated digital content access and visibility, defining responsibilities for error correction, expired title review, and promotional list management. Detailed assessment results are on pages 26–32.
Objective 4a – Physical Materials Collection Oversight and Management Library Services continuously manages the active physical collection to maintain its relevance and availability to the public. Monitoring and Reporting – Inaccurate Risk Incomplete automation and reliance on manual redistribution and weeding may result in outdated or imbalanced collections, reducing efficiency and patron access.	The monitoring and reporting - inaccurate risk is reasonably mitigated during the following activity: 4.1 Physical Materials Maintenance, Evaluation and Removal Mitigation of this risk enables Library Services to efficiently and effectively achieve the physical materials collection oversight and management principal business objective. Detailed assessment results are on pages 33–37.
Objective 4b – Digital Content Collection Oversight and Management Library Services monitors subscriptions and licensing agreements for digital content to ensure compliance, equitable access, and efficient vendor management.	The vendor risk is partially mitigated during the following activity: 4.2 Digital Subscription and License Oversight The partial mitigation of this risk may hinder Library Services' ability to efficiently and effectively achieve the digital content collection

Vendor Risk Ineffective management of subscriptions and licensing agreements may result in missed renewals, access interruptions, or vendor noncompliance.	oversight and management principal business objective. To strengthen the existing control environment, recommendations were made to: 4.2.1 Formalize SOPs for digital subscription and license oversight with clear renewal tracking and vendor management procedures. 4.2.2 Centralize renewal tracking through a digital resource dashboard integrating usage, cost, and expiration data. 4.2.3 Maintain documented vendor communications and renewal justifications to support consistent, informed decisions. Detailed assessment results are on pages 38–40.
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Minor concerns that may have been identified and not included in this Report were communicated to management and/or corrected during fieldwork.

The exit conference was held on November 4, 2025.

OVERALL OPINION



It is the County Internal Auditor's overall opinion that the library materials management activities are at the Formal control maturity level. Controls are overall well-defined and documented. Standard operating procedures generally provide detailed guidance. There is clarity on roles, responsibilities, authorities, and accountability.

AUDITED BY

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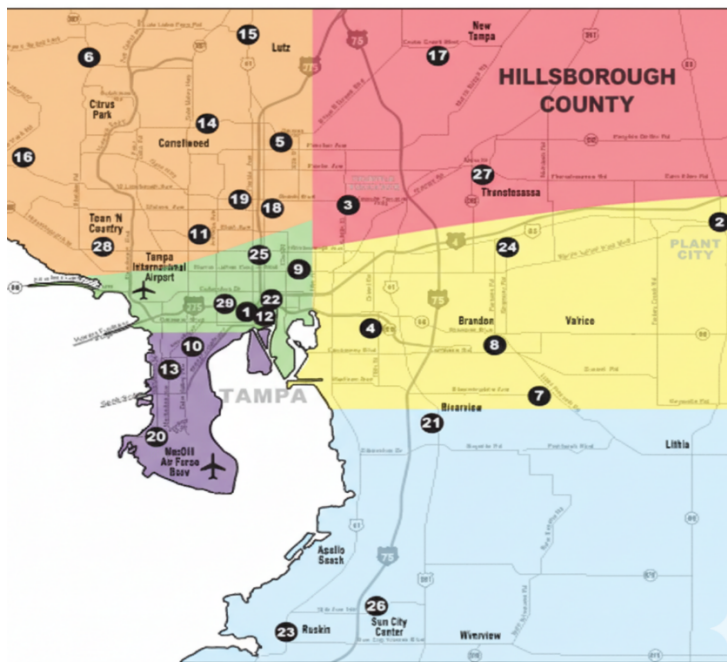
BACKGROUND INFORMATION

Library Services has served the residents of Hillsborough County since 1914. Its evolution included the 1961 consolidation of city libraries in Tampa, Temple Terrace, and Plant City with the County library system. This led to the formal establishment of the Tampa-Hillsborough County Public Library System in 1984. In 1999, the Hillsborough County Public Library Cooperative was formed, which now provides unified library services to more than 1.5 million residents, approximately 6.5 % of Florida's population, across 29 branches, two (2) mobile units, and one (1) law library.

Operating under the Hillsborough County Board of County Commissioners (BOCC), Library Services reports that approximately 69 percent of County residents hold active library cards. The Polaris Integrated Library System (Polaris) is used to manage core functions of Library Services, including patron and circulation management, cataloging, acquisitions, reporting, and analytics. The Polaris web-based catalog allows 24/7 access to both physical and digital collections. Digital content, available for borrowing 24/7, accounts for just over half of all circulation transactions, reflecting Library Services' strategic shift toward multi-format delivery.

Library Services continues to function as a vital community hub, offering essential services such as internet access, workforce development, literacy initiatives, and technology training—services for which public demand continues to rise.

The map below shows the locations of all 29 branches of the Hillsborough County Public Library Cooperative.



1. John F. Germany Public Library
2. Bruton Memorial Library
3. Temple Terrace Public Library
4. 78th Street Community Library
5. Arthenia L. Joyner University Area Community Library
6. Austin Davis Public Library
7. Bloomingdale Regional Public Library
8. Brandon Regional Library
9. C. Blythe Andrews, Jr. Public Library
10. Charles J. Fendig Public Library
11. Egypt Lake Partnership Library
12. James J. Lunsford Law Library
13. Jan Kaminis Platt Regional Library
14. Jimmie B. Keel Regional Library
15. Lutz Branch Library
16. Maureen B. Gauzza Public Library
17. New Tampa Regional Library
18. Norma and Joseph Robinson Partnership Library @ Sulphur Springs
19. North Tampa Branch Library
20. Port Tampa City Library
21. Riverview Branch Library
22. Robert W. Saunders, Sr. Public Library
23. Ruskin Branch Library
24. Seffner-Mango Branch Library
25. Seminole Heights Branch Library
26. SouthShore Regional Library
27. Thonotosassa Branch Library
28. Town 'N Country Regional Public Library
29. West Tampa Branch Library

Library Services manages a comprehensive materials lifecycle that encompasses the selection, acquisition, cataloging, and ongoing maintenance of print, digital, and audiovisual resources. The lifecycle is structured to meet community educational, informational, and recreational needs. An overview of this lifecycle is shown in Figure 1 below:

Figure 1 – Library Materials Management Lifecycle

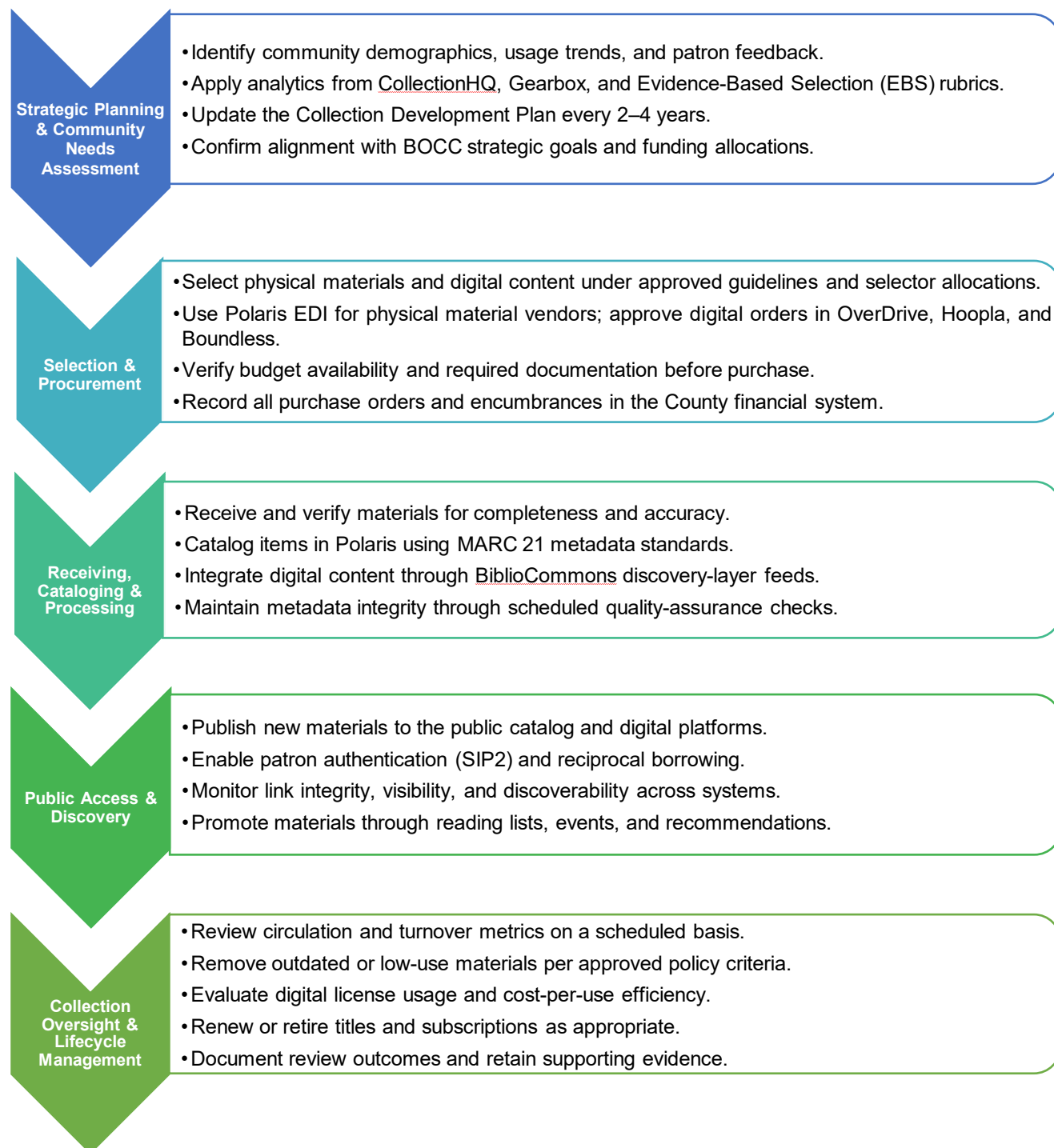


Figure 2 includes key terms related to the library materials management lifecycle.

Figure 2 – Library Materials Management Glossary of Key Terms

Term	Definition
Polaris	The Integrated Library System (ILS) is used by the Hillsborough County Public Library Cooperative to manage core operations, including circulation, cataloging, holds, patron accounts, and acquisitions.
Library Support Services	The administrative division within Library Services is responsible for acquisitions, cataloging, processing, vendor coordination, and systemwide materials management.
Digital Content	Electronic materials and resources are accessible online or via digital devices, including eBooks, audiobooks, streaming media, digital magazines, and subscription databases. Historic photographs and other materials digitized by Library Services are also categorized as digital content; however, these items were not included in the scope of this audit.
Physical Materials	Tangible items such as print books, magazines, DVDs, and audio CDs that are available for in-person borrowing.
Cataloging	The process of creating standardized descriptive and classification records for all library materials (print and digital) to ensure accurate organization and discoverability through the public catalog.
MARC 21 (Machine-Readable Cataloging)	The international data standard used in library cataloging to encode bibliographic and authority information so that records can be exchanged, searched, and displayed consistently across systems such as Polaris and WorldCat.
Metadata Integrity	The accuracy, consistency, and reliability of bibliographic and descriptive data associated with library materials, ensuring proper classification, retrieval, and display.
Shelf-Ready	A vendor service in which physical materials arrive pre-labeled, barcoded, and processed for immediate shelving and circulation.
Evidence-Based Selection (EBS) Rubrics	Structured decision frameworks that apply quantitative data, performance metrics, and best practices to guide librarians in selecting materials that reflect community demand and collection goals.
CollectionHQ	A performance analytics platform that evaluates circulation, usage, and turnover data to identify under- and over-performing materials and recommend collection adjustments.
Gearbox Statistics (Reporting Tools)	An internal reporting system providing monthly and annual statistics on both physical and digital material usage, including checkouts, renewals, and database activity, organized by branch, format, and type.
Circulation Statistics	Quantitative data tracking the number of times materials are checked out, renewed, or returned, providing insight into patron demand and collection performance.
Deselection (Weeding)	The formal process of removing outdated, damaged, or low-use materials from the collection to maintain relevance, condition, and alignment with community needs.
SIP2 ("Standard Interchange Protocol v2")	The protocol used to authenticate patron credentials between the ILS (Polaris) and external digital platforms such as OverDrive and Hoopla, ensuring valid account access.

ENGAGEMENT OBJECTIVE

The Audit Team's objective was to determine the maturity of the library materials management activities.

APPROACH

The audit was conducted in conformance with the *Institute of Internal Auditors Global Internal Audit Standards™*. These Standards require that the County Internal Auditor's Office plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the audit comments and conclusions based on the audit objectives. The County Internal Auditor believes that the evidence obtained provides a reasonable basis.

To assist in evaluating the control environment, the County Internal Auditor's Office follows the Committee of Sponsoring Organizations of the Treadway Commission framework (COSO). This standardized system assesses and enhances internal controls, risk management, and business processes to help organizations maintain accountability and achieve goals and objectives.

SCOPE

The Audit Team determined whether the following principal business objectives support the achievement of the primary business objective to maintain a network of neighborhood libraries with open access, a community focus, responsive service hours, welcoming environments, broad and relevant materials in a variety of formats, and customer-focused employees.

- Collection Development: Library Services evaluates community needs and develops the collection to ensure library materials remain relevant and align with collection development guidelines and strategic priorities.
- Materials Acquisition: Library Services acquires materials through a structured procurement process that ensures selections meet approved guidelines and fall within budget allocations.
- Materials Processing: Library materials are cataloged accurately and promoted to enhance visibility, increase usage, and facilitate tracking.
- Collection Oversight and Lifecycle Management:
 - Print Materials - Library Services continuously manages the active physical collection to maintain its relevance and availability to the public.
 - Digital Content - Library Services monitors subscriptions and licensing agreements for digital content to ensure compliance, equitable access, and efficient vendor management.

The Audit Team conducted interviews, observations, and testing on the control environment and activities performed from November 01, 2024, through April 30, 2025, as follows.

- **Data Reliability**: A data reliability analysis was conducted to validate that the data provided by Library Services for the populations maintained in Polaris, OverDrive, Boundless, and Hoopla during the audit period is complete and accurate to ensure the accuracy of engagement conclusions.
- **Walkthrough**: Walkthroughs and sample testing were conducted to review the documented control activities for the different population segments within the library

materials management lifecycle. This included the full population of active physical books in Polaris and eBooks in OverDrive, Hoopla, and Boundless.

Figure 3 – Walkthrough Sample and Testing

Segment	Segment Population (11/01/2024 – 4/30/2025)	Records Tested	Approach
Physical Materials - Polaris	832,814	5	Judgmental sampling, end-to-end lifecycle verification, cross-system reconciliation, and WorldCat MARC 21 check.
Physical Materials - Site Visit	N/A	2	Confirm the physical presence, status, and shelf location of items against Polaris records.
Digital Content - OverDrive	190,080	2	Analytical comparison, targeted lifecycle walkthrough, and patron access simulation.
Digital Content - Hoopla	97,267	2	Analytical comparison, invoice reconciliation, and patron access simulation.
Digital Content - Boundless	4,487	2	Selection and approval verification, invoice review.

- **Testing Approach:** Based on data reliability and walkthrough results, a stratified random sample of 24 items was selected from a population of 106,090 physical materials and digital content titles purchased between November 01, 2024, and April 30, 2025, as shown in Figure 4. The sample size was determined using a 90% confidence level.

Figure 4 – Testing Approach

Segment	Segment Population	Records Tested	Approach
Physical Materials - Polaris	83,163	18	Verify end-to-end lifecycle from acquisition to shelving.
Digital Content - OverDrive	22,697	5	Validate license terms, invoice accuracy, and platform availability.
Digital Content - Boundless	230	1	Confirm selection and approval controls are functioning as designed.
Total	106,090	24	

Additional targeted testing was performed on selected population segments to ensure comprehensive control coverage, as shown in Figure 5

Figure 5 – Testing Approach – Additional

Segment	Segment Population	Records Tested	Approach
Digital Content - Hoopla	40,650 transactions (Nov 2024 & Mar 2025)	Full Population Review	Validate Hoopla charges under the pay-per-use model by reconciling monthly invoices to usage data.
Digital Content - Hoopla	40,650 transactions (Nov 2024 & Mar 2025)	6	Stratified sample to verify metadata accuracy and discoverability in BiblioCommons.
Weeding & Lifecycle	28,672 withdrawn items (Nov 2024 – Apr 2025)	10	Stratified sample to test catalog accuracy, metadata integrity, and lifecycle compliance.
Contracts & Licensing	69 active licensed services (Nov 2024 – Apr 2025)	6	Judgmental sample focusing on higher-cost items, high cost-per-use outliers, and coverage of print lease vs. digital.

The combined stratified and judgmental samples are representative of the audit's engagement objective. These samples provide sufficient coverage of automated EDI procurement, manual ordering, vendor-based licensing, pay-per-use billing, lifecycle management, and contract oversight control activities.

POSITIVE ATTRIBUTES

Library Services operates 29 branches serving approximately 1.54 million residents, making it the third-largest public library system in Florida. Guided by its mission to empower the community through access to information, innovation, and lifelong learning, Library Services recorded over 5.5 million total visits and 5.4 million digital checkouts in 2024, reflecting a 13% annual increase in digital engagement from the previous year.

Library Services delivers more than 8,500 programs annually, supporting early literacy, education, workforce development, and cultural enrichment. To strengthen collection management, Library Services established the Collection Consultant program in 2023, assigning five (5) librarians with advanced expertise to serve as consultants in regional service areas. These consultants coordinate with branch staff on weeding, rebalancing, and right-sizing projects, analyze circulation data, and prepare annual reports summarizing trends and improvement needs.

This structure supports coordination between Library Support Services and branch staff by integrating data-driven analysis with field-based insights, providing management with a comprehensive view of collection performance and community impact.

AUDIT RESULTS & RECOMMENDATIONS

**PRINCIPAL BUSINESS OBJECTIVE 1
COLLECTION DEVELOPMENT**

Library Services evaluates the community's needs and develops the collection to ensure library materials remain relevant and align with collection development guidelines and strategic priorities.

CUSTOMER PRIORITY SHIFT RISK

Inadequate community needs assessment may result in a collection that fails to meet user demands, leading to resource misallocation and reduced public trust.

OVERALL RESULTS

The customer priority shift risk is reasonably mitigated during the following control activities:

1.1 Strategic Collection Planning

1.2 Material Needs Assessment and Selection

Mitigation of this risk enables Library Services to efficiently and effectively achieve the collection development principal business objective.

1.1 STRATEGIC COLLECTION PLANNING

ACTIVITY OVERVIEW

A formal Collection Development Plan guides the strategic collection planning efforts of Library Services. It is reviewed every two (2) to four (4) years and outlines the purpose, objectives, selection responsibilities, material types, formats, and removal criteria.

The Collection Development Plan provides guidance to selectors, consultants, and Library Services leadership to support consistent, equitable decisions, while accounting for service trends, demographic changes, user behavior, vendor capabilities, and space limitations.

For FY25, approximately \$7.87 million was allocated among five (5) selectors to support both physical and digital collections. Figure 6 shows each selector's FY2025 budget and their assigned responsibilities.

The Library Services Director sets the materials budget annually, which is then reviewed by the Library Board and submitted to the BOCC for approval.

Figure 6 – Budget Allocations by Selector

Selector	Budget	Areas of Responsibility
Selector 1	\$563,666	Fiction, Large Print, Paperback
Selector 2	\$1,064,673	Children's, Young Adult, Boundless
Selector 3	\$4,115,000	OverDrive, Hoopla, DVDs, Books on CD, Puzzles, and Streaming Media
Selector 4	\$546,691	General Nonfiction, and World Language
Selector 5	\$1,581,000	Special Collections, Reference, Electronic Resources, Magazines, Subscription Databases, and Online Research/Reference Tools

Physical Materials Planning

Right-sizing strategies are used to help ensure branch collections remain within capacity limits. Tools like CollectionHQ are used to identify overstocked collections and calculate turnover rates. Physical collection development efforts focus on maintaining high-demand formats and balancing popular genres. The Collection Development Plan also sets prioritization guidelines for special collections to align with outreach initiatives and demographic goals.

Digital Content Planning

Digital collection planning is guided by vendor-provided usage dashboards, licensing models (e.g., cost-per-circulation vs. subscription), and technical compatibility with library systems. Selector plans account for platform-specific constraints, such as checkout limits on Hoopla and lending models on OverDrive. Anticipated shifts in user preferences, such as increased audiobook consumption, inform budget reallocations. Licensing terms, including simultaneous-use thresholds and contract durations, are incorporated into long-term digital access strategies.

Strategic Collection Planning Adjustments

The Collection Manager provides annual systemwide usage data to selectors to inform mid-year adjustments. In response to performance metrics and shifting patron behavior, selectors may reallocate funds, such as reducing physical materials while increasing digital content. Systemwide consistency is balanced with local customization to reflect regional demographics, school partnerships, and branch-specific circulation patterns.

AUDIT PROCEDURES

The Audit Team determined if SOPs provide adequate guidance and if the control design is efficient and effective to support management in achieving the strategic collection planning activity.

To determine if the activities performed conform with the control design, the Audit Team reviewed the Collection Development Plan and documentation supporting the FY2025 budget process.

Figure 7 – Strategic Collection Planning		
COSO CONTROL: Budgeting/Forecasting Processing – The budget and forecasting process links the achievement of objectives to specific business units and/or individuals.		
Written Guiding Principles	Activities Performed Conform with Written Guiding Principles	
There are no written guiding principles for this activity.	N/A	
SOP	SOP Provides Adequate Guidance	
The Collection Development Plan serves to inform staff and the public of the philosophies underlying collection decisions and plans for the continued development and management of resources.	Yes	
Control Design Evaluated and Tested	Control Design is Efficient and Effective	Activities Performed Conform with Control Design
Library Services conducts strategic collection planning using formal policies included in the Collection Development Plan. Planning is informed by systemwide usage data, patron demand, vendor offerings, and long-term goals. The Collection Development Plan outlines selection and allocation criteria and is reviewed every two (2) to four (4) years, or more often if needed. Budgets for physical materials are allocated by branch and format using decision-support tools (e.g., CollectionHQ) to align with space, circulation, and demand trends. For digital collections, selectors consider vendor analytics, licensing models, and shifting user preferences.	Yes	Yes

RESULTS

The test results below indicate that the strategic collection planning activity enables Library Services to use the Collection Development Plan as a guide for selectors, consultants, and Library Services leadership to support consistent and equitable decision-making. It also allows for adjustments to the budgeting process throughout the year to account for service trends, demographic changes, user behavior, vendor capabilities, and available shelving and storage space.

Conformance with Written Guiding Principles

There are no written guiding principles for this activity.

SOP Provides Adequate Guidance

The Collection Development Plan provides adequate guidance for staff to understand and consistently perform the strategic collection planning activity. It clearly articulates Library Services' strategic priorities, collection selection responsibility and criteria, budgeting for the different types of materials, and collection maintenance. The current Collection Development Plan was developed to include the years 2022 through 2025.

Control Design Efficiency and Effectiveness

The control design is efficient and effective. The Collection Development Plan provides Library Services with sufficient guidance to perform collection planning activities that align with its vision, mission, values, and strategic priorities. It also refers to more detailed resources for staff to use in collection planning activities, such as the materials selection policy, budgeting, and historical and current circulation and cost statistics. The budgeting process continually evolves throughout the year as grant funds and other funding sources are received, and as usage for pay-per-use services (e.g., Hoopla) is realized. Management collaborates with the team of selectors to identify opportunities to adjust funding for certain materials, which includes allocating new funds or reallocating existing funds from material budgets that are not expected to be used.

Conformance with Control Design

The Audit Team determined that the activities performed conform with the control design. During the audit period, Library Services used the 2022–2025 Collection Development Plan to guide ongoing strategic collection planning activities, including maintenance, deselection, redistribution, right-sizing, and the use of evaluation tools to measure performance. Management indicated that the Collection Development Plan review for 2025 will take place following this audit to incorporate any areas identified for improvement. The FY2025 budget process was adjusted throughout the year based on changes in funding, purchases made, patron pay-per-use purchases, and changes in patron demand.

1.2 MATERIAL NEEDS ASSESSMENT AND SELECTION

ACTIVITY OVERVIEW

Library Services regularly assesses collection needs based on usage trends and patron demand to guide selection decisions for both physical materials and digital content. These assessments are conducted by five (5) librarians designated as collection selectors.

Physical Materials

Physical materials, including books, DVDs, and CDs, are primarily sourced from leading library providers Baker & Taylor, Ingram, and Brodart, with supplemental purchases from publishers and Amazon. Selection decisions are based on a combination of circulation statistics from Polaris, automated recommendations from an Evidence-Based Selection tool within CollectionHQ, and patron requests. Other considerations include vendor recommendations, professional journals, and local trends, such as specific demand spikes at branches, school calendars, and seasonal programming.

Standing orders for predictable needs are reviewed and adjusted as needed.

Digital Content

Library Services selects digital content, including eBooks and audiobooks, from two (2) primary providers: OverDrive (known as Libby) and Boundless.

The selection process for each provider is outlined below.

- OverDrive: Library Services monitors usage patterns and patron engagement features to select titles for purchase. Titles are typically selected when there are five (5) or more "notify me" tags or a high number of holds placed by patrons.
- Boundless: Boundless is used for children's eBooks and operates on a shared platform with the Hillsborough County school system. Selectors review usage data and patron requests, but all purchases require school media specialist approval before being finalized and added to the catalog.

Library Services analyzes monthly checkout data to project spending for the following year. Adjustments to the budget and circulation policies, such as borrowing limits, are made based on usage trends.

Selectors lead a competitive evaluation process, which may involve product demonstrations, internal trials, and collaborative reviews with relevant County departments.

AUDIT PROCEDURES

The Audit Team determined if SOPs provide adequate guidance and if the control design is efficient and effective to support management in achieving the material needs assessment and selection activity.

To determine if the activities performed conform with the control design, the Audit Team reviewed a sample of 24 acquisitions (18 print, 5 OverDrive, 1 Boundless) from November 01, 2024, through April 30, 2025. The Audit Team examined selectors' documented purchase justifications to validate that they were based on factors such as Polaris circulation reports, patron request logs, vendor recommendations, professional journals, or other market demand indicators.

COSO CONTROL: Customer Survey Tools/Processes – There are activities and processes that seek information and feedback from customers in relation to a business/quality objective or objectives. These processes may be very sophisticated and intensive, or as simple as a customer complaint hotline.		
Written Guiding Principles	Activities Performed Conform with Written Guiding Principles	
There are no written guiding principles for this activity.	N/A	
SOP	SOP Provides Adequate Guidance	
Library Services SOP §110 Materials Selection, describes the process by which Selectors use circulation data, patron recommendations, vendor resources, and professional review sources to guide purchasing decisions. - Physical materials are selected primarily from approved vendor catalogs in accordance with the criteria outlined in the Collection Development Plan. - Digital content selections follow OverDrive guidelines, include monitoring usage trends, managing holds ratios, repurchasing high-demand or expired titles with active holds, and considering patron recommendations that address collection gaps or reflect emerging trends. All selection decisions align with budget priorities and Library Services' mission to ensure the collection remains balanced, current, and responsive to community needs.	Yes	
Control Design Evaluated and Tested	Control Design is Efficient and Effective	Activities Performed Conform with Control Design
The selection of physical materials is guided by circulation reports and recommendations from an Evidence-Based Selection tool within CollectionHQ. This tool provides advice on titles, quantities, and optimal branch placement. Patron requests, professional journals, and local trends also inform the selection decisions. The selection of digital content is guided by usage trends and patron engagement features, depending on the platform: - OverDrive: Selections are based on usage data and patron engagement features, including: <i>“Notify me”</i> tags, which enable patrons to express interest in titles that are currently unavailable. - Holds, which enable patrons to join a waitlist for titles that are checked out by other users. - Boundless: Selectors identify children’s digital content needs using usage data and patron requests, but all proposed purchases must be reviewed and approved by school media specialists. Only after approval are titles purchased and added to the catalog.	Yes	Yes

RESULTS

The test results below indicate that the material needs assessment and selection activity enables Library Services to make informed decisions when selecting physical materials and digital content for purchase based on the established criteria. This activity helps ensure that the collection remains balanced, current, and responsive to the needs of the community.

Conformance with Written Guiding Principles

There are no written guiding principles for this activity.

SOP Provides Adequate Guidance

Library Services SOP §110 Materials Selection provides adequate, detailed written guidance that enables Selectors to perform material needs assessment and selection in a consistent, compliant manner. It clearly defines decision-making criteria, integrates multiple data sources, and supports alignment with the Library's mission, budget priorities, and community needs.

Control Design Efficiency and Effectiveness

The control design is efficient and effective. It combines automated selection tools (e.g., evidence-based selection models in CollectionHQ, OverDrive Notify-Me tags and hold ratio thresholds) with manual review by Selectors to balance timeliness and professional judgment. The design incorporates data-driven triggers to flag high-demand titles, underused items, or shifting patron interests, and ensures that selection decisions remain aligned with budget priorities and strategic objectives.

Conformance with Control Design

The Audit Team determined that the activities performed conform with the control design. For each of the 24 sampled acquisitions, selectors provided a clear, specific, and reasonable justification for purchase, based on circulation data, patron requests, vendor recommendations, or relevant market indicators. These justifications demonstrated alignment with Library Services' mission, budget priorities, and community needs.

**PRINCIPAL BUSINESS OBJECTIVE 2
MATERIALS ACQUISITION**

Library Services acquires materials through a structured procurement process that ensures selections meet approved guidelines and fall within budget allocations.

UNAUTHORIZED TRANSACTIONS RISK

Failure to adhere to procurement procedures can lead to the acquisition of excess irrelevant or substandard materials, causing budget overruns and noncompliance.

OVERALL RESULTS

The unauthorized transactions risk is partially mitigated during the following control activity:

2.1 Physical Materials and Digital Content Procurement

The partial mitigation of this risk may hinder Library Services' ability to efficiently and effectively achieve the materials acquisition principal business objective.

To strengthen the existing control environment, recommendations were made to:

- 2.1.1** Formalize written SOPs for procuring physical materials and digital content, defining vendor selection, ordering, invoice reconciliation, catalog integration, and exception handling to ensure consistency and policy compliance.
- 2.1.2** Strengthen digital procurement validation controls by implementing periodic patron authentication reviews, reconciling Hoopla invoices with detailed usage reports, and performing and documenting OverDrive spot checks to verify that all invoiced titles are received, accessible, and accurately reflected in the catalog.

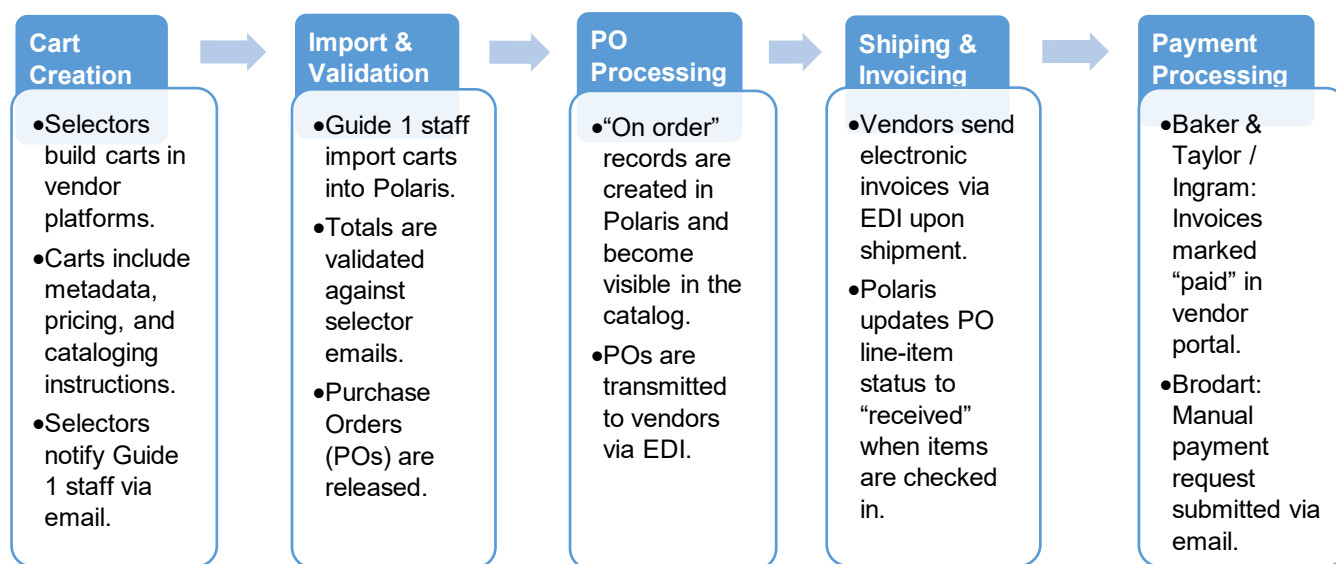
2.1 PHYSICAL MATERIALS AND DIGITAL CONTENT PROCUREMENT

ACTIVITY OVERVIEW

Procurement activities for library materials are governed by the Board Procurement Policy 03.06.00.00, §3-208(1)(x) and the 2007 Library Materials Exemption. These activities encompass both physical and digital acquisitions, each following distinct methods and controls to help ensure ordering, receiving, and payment processes align with budgetary requirements and service needs.

Physical Materials Procurement: Library Services uses Polaris to manage the procure-to-payment process for physical library materials. Key features that support this process include Electronic Data Interchange (EDI), which allows orders to be placed directly with vendors and enables the electronic receipt of order confirmations, invoices, and shipment notifications. Additionally, Advanced Shipping Notices (ASN) help Library Services prepare for incoming materials before their physical arrival. Polaris also integrates with various third-party vendors and content providers, such as Baker & Taylor and Ingram, to facilitate ordering and record importing. Purchases from vendors that do not integrate with Polaris are processed manually. Figure 9 shows an overview of this process.

Figure 9 – Physical Materials Procure-to-Payment Process



Digital Content Procurement: Library Services uses multiple digital content platforms, including OverDrive, Hoopla, and Boundless, to provide patrons with access to eBooks and audiobooks. Each platform follows different procurement and licensing models, as described below.

- OverDrive: Offers a variety of purchase-on-request lending models. Selection decisions are based on patron demand, licensing availability, and budget constraints. The primary lending models are shown in Figure 10.

Figure 10 – OverDrive Primary Lending Models

Lending Model Type	Description
One Copy/One User (OC/OU)	A perpetual license allowing one (1) user at a time.
Metered Access by Checkout	Expires after a set number of checkouts; may allow concurrent use.
Metered Access by Time	Expires after a fixed duration, regardless of usage.
Metered Access by Checkout or Time	Expires based on whichever limit is reached first.
Subscriptions/Simultaneous Use	Unlimited concurrent access, typically for high-demand content.

- Hoopla: Operates on a pay-per-use model, with monthly invoicing based on individual title checkouts. Technical Services staff reconcile usage data with the Hoopla administrative dashboard, investigate discrepancies, and authorize payments only after resolution.
- Boundless: Limited to children's content acquired through Baker & Taylor, requiring documented school system approval prior to purchase. Usage statistics are reviewed to assess ongoing value, and invoices are verified against platform reports and licensing terms before payment.

All digital platforms are integrated with Polaris through the Standard Interchange Protocol version 2 (SIP2). This protocol provides real-time patron authentication, ensuring only active library cardholders with a valid status (i.e., not expired, blocked, or barred) can access licensed content. Patrons are required to provide proof of residency every three years. Polaris will automatically deactivate cardholders who have not submitted proof of residency within this timeframe. The main features of SIP2 include:

- Validation of patron eligibility at the time of login or checkout.
- Prevention of access for expired, inactive, or suspended accounts.
- A safeguard against unauthorized usage, supplementing vendor usage dashboards.

AUDIT PROCEDURES

The Audit Team determined if SOPs provide adequate guidance, align with written guiding principles, and if the control design is efficient and effective to support management in achieving the physical materials and digital content procurement activity.

To determine if the activities performed conform with written guiding principles and the control design, the Audit Team reviewed the same 24 sample items used for the Material Needs Assessment and Selection Activity, along with all Hoopla titles invoiced from the November 2024 and March 2025 populations of 40,650 items (per the Hoopla administrative dashboard).

The Audit Team reviewed relevant support documentation within the procure-to-pay process for each of the 24 sample items and Hoopla invoices tested to ensure that purchasing decisions aligned with the 2007 Library Materials Exemption Amendment and Reauthorization and the Board Procurement Policy 03.06.00.00, §3-208(1)(x). This review also validated that Library Services obtained pricing proposals from major vendors for services and volume purchasing discounts, and that the tested sample items accurately reflected these discounts.

Testing included review of receiving documentation, catalog entries, barcode assignment, documented approvals, and invoice-to-purchase record matching. Testing procedures included:

- **Physical Materials:** Confirmed receiving documentation matched catalog entries, including barcode assignment and cataloging standards; cross-referenced purchase orders and vendor invoices for accuracy.
- **Digital Content:**
 - OverDrive: Validated invoice prices and title information against OverDrive platform reports.
 - Boundless: Confirmed documented school approval prior to publishing the title; reviewed purchase order and invoice for alignment with licensing terms.
 - Hoopla: Reconciled monthly invoices listing title-level checkouts and associated costs against the Hoopla administrative dashboard; confirmed that any variances were investigated before payment.

Figure 11 – Physical Materials and Digital Content Procurement COSO CONTROL: Reconciliations/Comparisons/Edits – There are traditional control techniques, such as reconciling bank accounts, comparisons of sub-ledger totals to control accounts, system edits, etc., that are relevant to the achievement of the objective.	
Written Guiding Principles	Activities Performed Conform with Written Guiding Principles
Library Materials Exemption Reauthorization Library Board Ad Hoc Book Purchasing Committee Report on Book/Material Practices (March 21, 2007- BOCC Agenda Item B-3) ¹ Reauthorized the 1984 exemption for purchasing books and other library materials from the County's bid and purchasing process. This reauthorization included amendments to use the County's P-card for additional discounts when feasible, and a requirement to receive bi-annual pricing proposals from major vendors. Guiding principles for the purchase of books and library materials were also established.	Yes
Board Procurement Policy 03.06.00.00, Chapter 3-Source Selection and Contract Formation, §3-208(1)(x) Exempt Noncompetitive Procurements ² Exempts certain library physical materials and digital content from the notices of intent to award required by the Hillsborough County Procurement Protest Policy and Procedures. This exemption is due to their unique nature and the impracticality of securing competition for these items, as long as these procurements are in the best interest of the County.	
SOP	SOPs Provide Adequate Guidance

¹ **Library Materials Exemption Reauthorization | Library Board Ad Hoc Book Purchasing Committee Report on Book/Material Practices (March 21, 2007- BOCC Agenda Item B-3)**, states, "...After reviewing book purchasing practices and financial controls, the Committee recommended retaining the exemption with these amendments: use of the County's PCard for discounts when feasible; bi-annual solicitation of pricing proposals from major vendors reviewed by Procurement Services; and maximizing volume purchasing. The Committee also established guiding principles for staff: greater accountability, strong customer service focus, maximizing cost savings, outsourcing quality processing/cataloging, and increased PCard use for efficiency, accountability, and savings."

² **Board Procurement Policy 03.06.00.00, Chapter 3-Source Selection and Contract Formation, §3-208(1)(x) Exempt Noncompetitive Procurements**, states, "Library materials—including books, e-books, audiovisual media, databases, periodicals, and related subscriptions—are exempt from the County's notice of intent to award requirements when purchased directly from the producer, publisher, authorized distributor, or other qualified source, provided such procurements are in the County's best interest."

	and Align with Written Guiding Principles	
There are no formalized SOPs for the physical materials and digital content procurement activity.	No	
Control Design Evaluated and Tested	Control Design is Efficient and Effective	Activities Performed Conform with Control Design
• <u>Physical Materials</u>: For EDI vendors (e.g., Baker & Taylor, Ingram), invoices are transmitted directly into Polaris and are auto-matched to received items. For non-EDI purchases, Polaris updates PO status to "Received" after check-in, and staff reconcile invoices against POs and Polaris records before approving payment. • <u>Digital Content</u> ○ OverDrive: Selectors receive monthly invoices listing titles, license counts, and prices. Staff reconcile invoices to OverDrive Marketplace order and usage reports and confirm catalog availability. SIP2 real-time authentication in Polaris prevents access by expired or blocked patrons. ○ Boundless: Acquisitions are limited to children's content through Baker & Taylor, with documented school system approval required before a title is made available. Approval is retained, and invoices are matched to purchase documentation and licensing terms. ○ Hoopla: Monthly invoices summarize total charges. Staff reconcile totals to the Hoopla administrative dashboard and investigate variances. At least one (1) itemized invoice is obtained annually and reconciled to dashboard data. SIP2 authentication validates patron eligibility at checkout.	Partial	Yes

RESULTS

The test results below indicate that the physical materials and digital content procurement activity overall enables Library Services to ensure materials and digital content acquisitions are ordered, received, and paid in accordance with budgetary requirements and vendor contracts. Polaris EDI and system edits, supported by targeted manual checks, operated effectively for physical materials. For digital platforms, controls operate with partial effectiveness due to reliance on vendor-supplied evidence, lack of standardized documentation of monthly reconciliations, and limited transaction-level validation when invoices are not itemized. Formal SOPs, documented reconciliations, would strengthen consistency, accountability, and auditability.

Conformance With Written Guiding Principles

The Audit Team determined that purchasing decisions aligned with the 2007 Library Materials Exemption Amendment and Reauthorization and the Board Procurement Policy 03.06.00.00, §3-208(1)(x). In 2024, Library Services obtained pricing proposals from Baker & Taylor and Ingram for services and volume purchasing discounts. The sample items purchased from Baker & Taylor and Ingram accurately reflected these discounts.

SOPs Provide Adequate Guidance and Align With Written Guiding Principles

The Audit Team did not perform this assessment as there are no SOPs for physical and digital content procurement activity.

Control Design Efficiency and Effectiveness

The control design for procuring physical materials is efficient and effective. The integration of Polaris and EDI automates the matching of invoices to received items, reducing manual effort and minimizing payment errors. Manual reconciliation for non-EDI items provides assurance, though it requires more staff time.

The control design for procuring digital content through the OverDrive and Hoopla platforms could be more efficient and effective. While the SIP2 authentication verifies patron eligibility before digital content is accessed and invoices are reconciled with orders and usage reports, there is no documentation retained to demonstrate the performance of these reconciliations.

Conformance with Control Design

The Audit Team determined that the activities performed conform with the control design. For the population tested, all sampled transactions demonstrated compliance with each step of the documented process: purchase order, receiving materials, and matching invoices to both the PO and Polaris records.

- Physical Materials: Financial reconciliation confirmed agreement between purchase orders and vendor invoices.
- Digital Content
 - OverDrive: Invoice details were validated against OverDrive platform reports and selector records; however, the review process was not consistently documented, limiting the audit trail.
 - Boundless: Required approvals and invoice details were verified against procurement records.
 - Hoopla: Invoice totals reconciled accurately with Hoopla administrative dashboard data; however, reliance on annual itemized reviews and high-level checks limits the evidence available for transaction-level validation.

While no exceptions were identified, the absence of routine documentation of OverDrive reconciliations and the limited retention of Hoopla validations limit the visibility of the complete audit trail. The control design recommendation above aims to strengthen the effectiveness of reconciliations and evidence retention procedures for digital content.

RECOMMENDATION 2.1.1

SOPs are essential as they provide a roadmap for daily operations, ensure compliance with written guiding principles, guide decision-making, and streamline processes. Therefore, consideration should be given to formalizing written SOPs for the procurement of physical materials and digital content, with guidance specific to key categories such as print books, eBooks, audiobooks, databases, subscriptions, and licenses. SOPs should outline vendor selection, order processing, invoice reconciliation, catalog integration, authentication (SIP2), and exception handling to ensure consistency, compliance with County procurement policy, and mitigation of unauthorized or incomplete transactions.

MANAGEMENT RESPONSE: CONCUR

While written SOPs exist that describe how materials are selected, having formal, written SOPs that go beyond will guide present and future staff and ensure that County procurement policy is being followed. A new Manager of Library Collections has been hired, and training will cover items such as vendor selection. This training will be captured and formalized into written SOPs. There are processes and procedures already in place for pieces of the other recommendations. They will be compiled and drafted into complete documents by the relevant staff members who handle each action. The Library Collection Manager will review and approve final drafts.

TARGET COMPLETION DATE: January 31, 2026

RECOMMENDATION 2.1.2

Consideration should be given to strengthening digital content procurement validation controls by implementing periodic patron authentication reviews, enhancing reconciliation procedures, and retaining documentation to demonstrate performance and reviews as described below.

- Library Services should conduct periodic, documented SIP2 authentication reviews to confirm that patron credentials function correctly before granting access to digital content. This review should compare the library card ID information of patrons who have accessed Hoopla and OverDrive with active records in Polaris. Any abnormalities or inaccuracies, such as expired or incorrect library card dates, should be identified, investigated, and resolved. Detailed patron information should be securely discarded after analysis in compliance with FS §257.261, retaining only sanitized summary logs or screenshots as audit evidence for each review cycle.
- For Hoopla invoice reconciliation, monthly invoice totals should be reconciled against detailed platform reports showing each title, content type (e.g., audiobook, e-book, music, television), library card ID, and cost per item, including bonus borrows and binge passes. Any discrepancies should be investigated and documented prior to payment authorization. A reviewer sign-off log should be maintained for each reconciliation cycle.
- For OverDrive purchase verification, staff should continue performing and documenting spot checks to confirm purchased titles are available in the catalog. Documentation should include the titles reviewed, any discrepancies identified, and the actions taken to resolve them. Library Services should also consult with OverDrive to determine the feasibility of verifying that all invoiced content has been received and made publicly accessible to patrons under the purchased lending model.

MANAGEMENT RESPONSE: CONCUR

Authentication: Library users are authenticated with Overdrive and Hoopla before being able to check out materials by the use of an industry standardized SIP2 connection between those vendor databases and the Library's Integrated Library System, Polaris. But, because it is possible that the SIP2 connection could fail, Library Services will assign one of the Polaris database administrators to test one month of transactions each quarter to ensure all checkouts are by registered customers in good standing. A procedure will be developed and formalized into an SOP, including methods of verification, steps taken to investigate anomalies, and steps to remove all customer identifying data from information retained after the analysis. The SOP will also include the method of capturing the record of verification and resolution of anomalies.

Hoopla invoice reconciliations: The Electronic Materials Selector will be assigned this task as she already reviews the Hoopla invoice to consider expenditures and how they will impact her Overdrive materials budget. An SOP and reviewer sign-off log will be created.

Overdrive purchase verification: The Cataloging Guide 1 will continue doing spot checks to confirm that purchased titles are available in the catalog. She will create an SOP for this process that includes a log of titles searched and discrepancies found. Resolving discrepancies will be the responsibility of the Electronic Materials Selector, who will add to the log the date and outcome of the resolution. The Manager of Library Collections and the Electronic Materials Selector will work with their contacts at Overdrive to determine if an automated process can be used to verify that purchased titles are available to customers.

TARGET COMPLETION DATE: December 30, 2025

**PRINCIPAL BUSINESS OBJECTIVE 3
MATERIALS PROCESSING**

Library materials are cataloged accurately and promoted to enhance visibility, increase usage, and facilitate tracking.

INCOMPLETE OR MISSING TRANSACTIONS RISK

Delays or errors in material processing and cataloging can hinder patron access, reduce discoverability, and increase the likelihood of missing items going undetected.

OVERALL RESULTS

The incomplete or missing transactions risk is reasonably mitigated during the following activities:

3.1 Physical Materials Cataloging

3.2 Digital Content Access and Visibility

Mitigation of this risk enables Library Services to efficiently and effectively achieve the materials processing principal business objective.

To further enhance the existing control environment, a recommendation was made to:

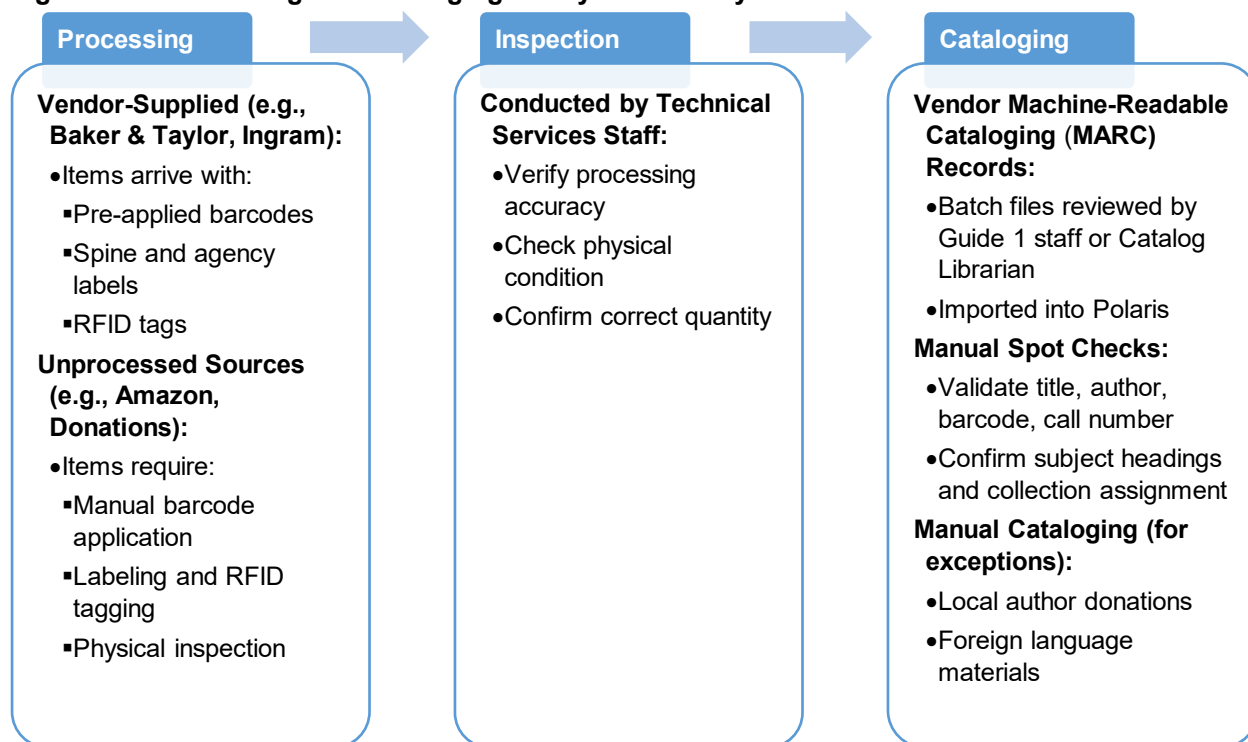
- 3.2.1** Formalize written SOPs for integrated digital content access and visibility, defining responsibilities for error correction, expired title review, and promotional list management.

3.1 PHYSICAL MATERIALS CATALOGING

ACTIVITY OVERVIEW

Library Services utilizes both vendor-supplied services and in-house procedures to prepare physical materials for circulation and ensure they are discoverable and accurately represented in the catalog. These procedures are shown in Figure 12.

Figure 12 – Processing and Cataloging of Physical Library Materials



AUDIT PROCEDURES

The Audit Team determined if SOPs provide adequate guidance and align with written guiding principles, and if the control design is efficient and effective to support management in achieving the physical materials cataloging activity.

To determine if the activities performed conform with written guiding principles and the control design, the Audit Team tested the same 18 printed book titles selected for the material needs assessment and selection activity, acquired between November 01, 2024, and April 30, 2025.

The Audit Team evaluated whether vendor-provided shelf-ready materials included required identifiers (barcodes, spine labels, RFID tags, MARC records) and whether invoiced costs matched the contracted unit rates. Testing procedures also included verifying MARC records were correctly imported into Polaris and confirming metadata accuracy through spot checks of title, author, call number, and subject headings.

Figure 13 – Physical Materials Cataloging

COSO CONTROL: Direct Controls Related to Business Systems – There are specific direct controls built into business systems to ensure the desired results are achieved. These tend to be the type of controls auditors have historically concentrated on when evaluating control systems.

Written Guiding Principles	Activities Performed Conform with Written Guiding Principles
Baker & Taylor Current Discount Terms and Conditions of Sale – Tampa Hillsborough Public Library, Attachment F - Customized Library Services Outline – Print (November 20, 2024) states, "...Baker & Taylor/CLS reserves the right to adjust pricing if the Library's requirements change at any time throughout the project. Pricing is based upon the library's currently revised specifications.... If the library system cannot be accessed via our Z39.50 methodology, then CLS may discuss alternative methodologies for system and shelf-ready material.... All items will be supplied by CLS unless otherwise noted. Cataloging and Processing Services as specified in Attachment F, are provided at \$4.19 per unit. Ingram Library Services State of Florida Contract (September 1, 2024 – August 31, 2025) – Includes discounts, terms and conditions offered to the public libraries, academic libraries, K-12 schools, and State agencies in the State of Florida. Ingram Price Agreement and Processing Bundle Offer (August 19, 2024) • Discounts and Terms: states, "The Library will continue to receive the same discounts and freight terms Ingram provides under the State of Florida offer." • Cataloging and Processing Pricing: states, "We can provide additional cataloging and processing components at standard prices...All materials are Ingram-supplied, unless otherwise noted. Standard pricing is subject to change, with notice." Two price bundles are provided at \$3.39 per unit and \$4.21 per unit, respectively, based upon the cataloging and processing components requested.	Yes
SOP	SOP Provides Adequate Guidance and Aligns with Written Guiding Principles
The Tampa-Hillsborough County Public Library Cataloging Manual describes Physical Materials Cataloging as follows: <u>Vendor semi-automation:</u> When books or AV items are ordered from major vendors like Baker & Taylor or Ingram, the vendor usually does the initial cataloging and physical processing (barcodes, RFID tags, spine labels). They also generate MARC files with bibliographic and item data. <u>Staff intervention:</u> Staff at the Technical Services Center (TSC) review the MARC files in MarcEdit to catch errors, ensure call numbers and subject headings meet local rules, and add notes. Files are manually imported into Polaris using the correct import profile to match the vendor data to the library's "On Order" placeholders. <u>Physical check-in:</u> Staff check in items at the TSC. If something doesn't match (wrong barcode, missing label, incorrect classification), catalogers must manually correct the record or relabel the item.	Yes

Control Design Evaluated and Tested	Control Design is Efficient and Effective	Activities Performed Conform with Control Design
Library Services prepares physical materials for circulation using a combination of vendor-provided shelf-ready processing and internal workflows. Upon delivery, items are verified for labeling, barcoding, RFID tagging, and physical condition before shelving. Cataloging processes include batch-imported MARC records, manual review for metadata accuracy, and customized cataloging for non-standard items such as donations or local publications.	Yes	Yes

RESULTS

The test results below indicate that the physical materials cataloging activity enables Library Services to accurately process and catalog physical materials for circulation. This control activity maintains data integrity and reliability in Polaris while ensuring conformance with processing specifications in the Baker & Taylor and Ingram agreements and the requirements in the Cataloging Manual.

Conformance With Written Guiding Principles

The Audit Team determined that the activities performed conform with written guiding principles. Per the agreements with Baker & Taylor and Ingram, all 18 printed books tested included the required identifiers, such as barcodes, spine labels, RFID tags, and MARC records. Additionally, the invoiced costs for processing services matched the agreed-upon unit rates.

SOP Provides Adequate Guidance and Aligns With Written Guiding Principles

The Cataloging Manual provides adequate detailed written guidance and aligns with the vendor service agreements. It distinguishes vendor-processed versus in-house procedures, describes quality checks (e.g., MARC file review, barcode/label verification), and establishes step-by-step staff responsibilities.

Control Design Efficiency and Effectiveness

The control design is efficient and effective. Vendor automation reduces in-house resource needs and standardizes shelf-ready processing and cataloging, while manual verification ensures metadata accuracy and physical condition compliance. This design effectively helps prevent issues such as incomplete cataloging, misapplied identifiers, or items not accessible for patron use due to cataloging or processing errors.

Conformance with Control Design

The Audit Team determined that the activities performed conform with the control design. Per the Cataloging Manual, all 18 printed books were processed according to required identifiers, inspected for accuracy, and cataloged correctly in Polaris. No exceptions were identified.

3.2 DIGITAL CONTENT ACCESS AND VISIBILITY

ACTIVITY OVERVIEW

Library Services maintains vendor partnerships and utilizes technology to ensure that digital content, such as eBooks, audiobooks, and streaming content, is added to the public catalog and easily accessible.

- Access and Visibility: New digital content from services like OverDrive and Hoopla is added to the library catalog and made discoverable through an interface between Polaris and BiblioCommons. BiblioCommons is a cloud-based software platform that enhances the discovery of digital content and promotes engagement and community interaction. If a title expires, it will still be visible so patrons can request it again. Library Services staff address any catalog issues that may arise.
- Cataloging Information: Most details about digital content, including titles and descriptions, are managed by vendors and kept in sync with the catalog. However, some records, like those from the Boundless platform, are handled directly by Library Services staff.
- Highlighting What's New: OverDrive and Hoopla feature popular and new content automatically. Library Services staff also create and update special topic pages, reading lists, and seasonal recommendations on a regular schedule, depending on staff availability.

AUDIT PROCEDURES

The Audit Team determined if SOPs provide adequate guidance, align with written guiding principles; and if the control design is efficient and effective to support management in achieving the digital content access and visibility activity.

To determine if the activities performed conform with written guiding principles and the control design, the Audit Team tested 12 digital titles using stratified random sampling as shown in Figure 14 below.

Figure 14 – Digital Content Sampling

Platform	Total Population	Sample Selected
Hoopla	40,650 items	6 titles
OverDrive	22,697 items	5 titles
Boundless	230 items	1 title

For each sampled title, the Audit Team:

- Retrieved the corresponding record from WorldCat as an independent source.
- Reviewed public catalog displays to verify metadata accuracy and user discoverability.
- Tested whether vendor-supplied records were correctly integrated into BiblioCommons.
- Evaluated staff oversight and exception handling, including manual checks for expired or missing titles and communication with vendors to resolve discrepancies.

Figure 15 – Digital Content Access and Visibility		
COSO CONTROL: Direct Controls Related to Business Systems – There are specific direct controls built into business systems to ensure the desired results are achieved.		
Written Guiding Principle	Activities Performed Conform with Written Guiding Principle	
Schedule A-1 of the BiblioCommons agreement , outlines the synchronization of bibliographic and item metadata from Polaris into BiblioCommons and its use as the public discovery and patron-account interface. Key provisions tested were: - Synchronization and Metadata Mapping – MARC21 bibliographic and item data synchronized accurately between Polaris and BiblioCommons. - User Account Functions – Patrons could view, renew, and cancel holds; manage pickup locations; and review checked-out items, fees, and borrowing history. - Holds Management – Title- and item-level holds appeared correctly within search results and record displays. - Search and Discovery – Basic and advanced searches, keyword suggestions, and faceted browsing operated as designed. - Bibliographic Record Page – Displayed complete ILS metadata, branch-level availability, and related content integrations.	Yes	
SOP	SOP Provides Adequate Guidance and Conforms with Written Guiding Principle	
There are no formal SOPs for the digital content access and visibility activity.	No	
Control Design Evaluated and Tested	Control Design is Efficient and Effective	Activities Performed Conform with Control Design
Digital content is integrated into the public catalog through automated vendor feeds and Application Programming Interface (API) connections, with manual review and correction of catalog entries as needed. Metadata ownership remains with vendors, except for Boundless content, which is managed locally. BiblioCommons modules provide user-friendly discovery, while staff enhance visibility through curated lists, topic pages, and seasonal promotions.	Yes	Yes

RESULTS

The test results below indicate that the digital content access and visibility activity enables Library Services to ensure timely availability, accurate metadata, and effective promotion of digital content in alignment with the BiblioCommons Subscription Agreement. The testing confirmed that automated integrations and staff oversight operated as described, with no exceptions noted

in the sample tested. Establishing SOPs will enhance consistency and accountability in oversight tasks.

Conformance With Written Guiding Principles

The Audit Team determined that the activities performed conform with Schedule A-1: BiblioCore Service of the BiblioCommons agreement. For the 12 sampled titles (Hoopla, OverDrive, and Boundless), cataloging details recorded in BiblioCommons matched the independent WorldCat records and vendor agreements.

SOPs Provide Adequate Guidance and Conform With Written Guiding Principle

There are no SOPs that guide the digital content access and visibility activity. The BiblioCommons Subscription Agreement outlines vendor responsibilities for digital content integration, metadata management, and user discovery features. However, the agreement does not include staff responsibilities for error correction, expired title review/removal, or promotional list management. These activities are handled by staff but are not documented in formal SOPs.

Control Design Efficiency and Effectiveness

The control design is efficient and effective. Automated vendor feeds and APIs reduce manual data entry, lower the risk of cataloging errors, and improve the timeliness of content availability. Manual oversight provides a necessary safeguard for exceptions, ensuring metadata integrity and preventing broken links or missing records. This blended approach helps prevent incomplete or inaccurate digital holdings while maximizing operational efficiency through automation.

Conformance with Control Design

The Audit Team determined that the activities performed conform with the control design. Automated integrations functioned as intended, and metadata displayed accurately in BiblioCommons. Although there is no documentation, such as a staff log, to evidence how exceptions were handled, the Audit Team did not identify any issues in the titles tested, and documentation supporting regular updates was complete.

RECOMMENDATION 3.2.1

SOPs are essential as they provide a roadmap for daily operations, ensure conformance with written guiding principles, guide decision-making, and streamline processes. Therefore, consideration should be given to building upon the foundation already in place by developing a formal SOP for the integrated digital content access and visibility activity that documents and guides staff responsibilities for error correction, expired title review/removal, and promotional list management.

MANAGEMENT RESPONSE: CONCUR

The Electronic Materials Selector is new to her position and has already started evaluating existing SOPs to see if they can be improved upon. She will add this recommendation to her assessment and expand or create sections that include integrating digital content access and visibility activities. She will also work with major vendors to see what processes they have in place to assist with these efforts and incorporate these processes into her SOPs. These SOPs will identify staff responsible for and guide them in doing error correction, expired title review/removal, and promotional list management.

TARGET COMPLETION DATE: March 31, 2026

**PRINCIPAL BUSINESS OBJECTIVE 4
COLLECTION OVERSIGHT AND MANAGEMENT**

PRINT MATERIALS

Library Services continuously manages the active physical collection to maintain its relevance and availability to the public.

MONITORING AND REPORTING – INACCURATE RISK

Incomplete automation and reliance on manual redistribution and removal may result in outdated or imbalanced collections, reducing efficiency and patron access.

OVERALL RESULTS

The monitoring and reporting - inaccurate risk is reasonably mitigated during the following activity:

4.1 Physical Materials Maintenance, Evaluation, and Removal

Mitigation of this risk enables Library Services to efficiently and effectively achieve the collection oversight and management principal business objective.

DIGITAL CONTENT

Library Services monitors subscriptions and licensing agreements for digital content to ensure compliance, equitable access, and efficient vendor management.

VENDOR RISK

Ineffective management of licensing agreements and subscriptions may result in missed renewals, access interruptions, or vendor noncompliance.

OVERALL RESULTS

The vendor risk is partially mitigated during the following activity:

4.2 Digital Subscription and License Oversight

To strengthen the existing control environment, recommendations were made to:

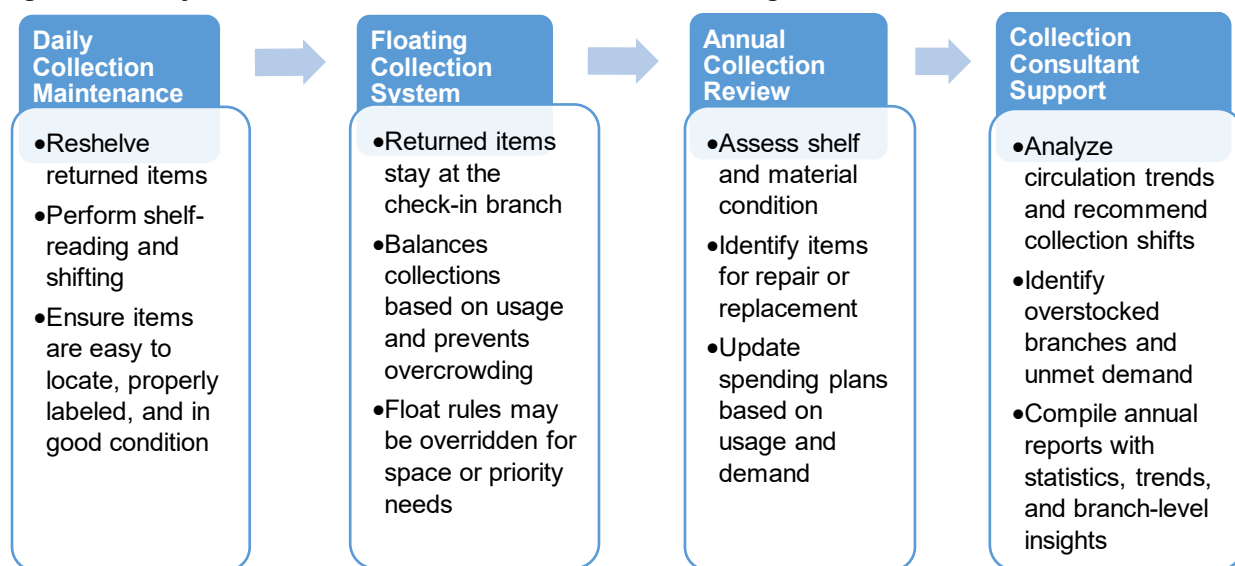
- 4.2.1** Formalize SOPs for digital subscription and license oversight with clear renewal tracking and vendor management procedures.
- 4.2.2** Centralize renewal tracking through a digital resource dashboard integrating usage, cost, and expiration data.
- 4.2.3** Maintain documented vendor communications and renewal justifications to support consistent, informed decisions.

4.1 PHYSICAL MATERIALS MAINTENANCE, EVALUATION, AND REMOVAL

ACTIVITY OVERVIEW

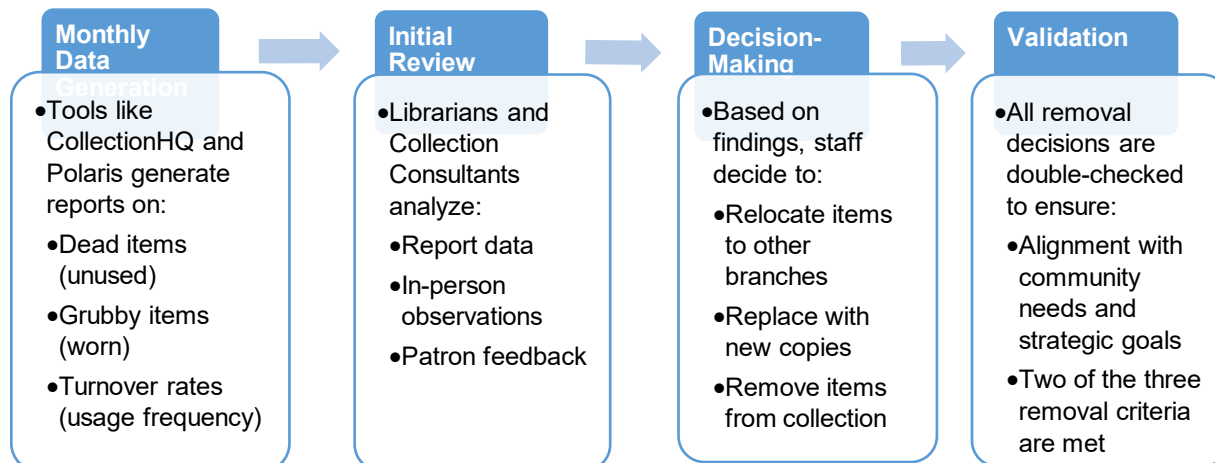
Library Services staff at each branch perform daily tasks to maintain the order and accessibility of the collection. Polaris enables a floating collection system, allowing returned items to remain at the check-in location, which helps balance collections based on usage patterns. Staff may override this system to address space or collection priority needs. Monthly and annual full collection reviews assess the condition of materials and help guide decisions on replacements and spending priorities. Collection Consultants support this process by analyzing circulation data and providing each branch with an annual report summarizing key trends and insights. Figure 16 shows the key steps involved in maintaining and rebalancing the physical collection.

Figure 16 – Physical Collection Maintenance and Rebalancing



Library Services utilizes monthly reports from CollectionHQ and Polaris to identify underused ("dead") items and heavily worn ("grubby") items. Observations from Collection Consultants and patron feedback also guide decisions on relocating, replacing, or removing items. All removal actions undergo staff review to ensure they align with community needs and strategic goals. Figure 17 shows the key steps involved in the ongoing evaluation of the physical collection.

Figure 17 – Physical Collection Evaluation



AUDIT PROCEDURES

The Audit Team determined if SOPs provide adequate guidance, and if the control design is efficient and effective to support management in achieving the physical materials maintenance, evaluation, and removal activity.

To determine if the activities performed conform with the control design, the Audit Team:

- Selected a stratified random sample of ten (10) items removed from the population of 28,672 items withdrawn between November 01, 2024, and April 30, 2025.
 - For each item, the Audit Team confirmed that the removal was based on at least two (2) criteria:
 - Circulation history (e.g., zero checkouts over 2+ years)
 - Condition/aging (e.g., damage, yellowing, wear)
 - Obsolete content or low demand
- Obtained and reviewed the annual branch-level summary reports (October 2023 – September 2024) prepared by Collection Consultants.

Figure 18 – Physical Materials Maintenance, Evaluation, and Removal COSO CONTROL: Validity/Existence Tests – There are mechanisms to validate the existence of assets. Fairly common examples include physical inventory counts to determine that quantities and descriptions of goods and/or supplies on hand are accurate, fixed asset inventories to validate the existence of items represented in the accounts, and other similar processes.	
Written Guiding Principles	Activities Performed Conform with Written Guiding Principles
There are no written guiding principles for this activity.	N/A
SOPs	SOPs Provide Adequate Guidance
The Collection Development Plan describes the overall criteria-based weeding framework to keep the collection current and accessible. • Continuous Review: Ongoing staff assessment of outdated, damaged, or unused items. • Evaluation Tools: ○ CollectionHQ: Identifies underperformers, removals, demand/supply trends. ○ Polaris: Provides circulation and turnover reports at multiple levels. ○ Combined Polaris + CollectionHQ: Tracks last checkout, demand, and condition flags. • Criteria-Based Removal: At least two (2) factors (e.g., age + no circulation, or poor condition + obsolescence). • Documentation: Withdrawn items updated in Polaris with “Withdrawn” status for audit trail. Disposition: Removed items donated, recycled/discarded, or redistributed across branches. Weeding CollectionHQ - Staff Guide provides operational standards and reports for staff to implement weeding.	Yes

• Dead Items: No activity for 2+ years. • Grubby Items: Heavily used or worn items needing repair, replacement, or withdrawal. • Condition: Damaged, deteriorated, or obsolete formats. • Obsolescence: Superseded or outdated content (medical, legal, tech, etc.). • Age & Lifetime Use: Older titles (10–20+ years) with little circulation.		
Control Design Evaluated and Tested	Control Design is Efficient and Effective	Activities Performed Conform with Control Design
Library staff perform ongoing collection maintenance to ensure materials remain accessible, organized, and in good condition. Polaris enables a floating collection system, allowing items to remain at their return location, with staff able to override as needed. Monthly and annual evaluations identify items for transfer, replacement, or removal based on usage data, condition, and patron feedback. Collection Consultants support this process and compile annual reports summarizing key trends and insights. Withdrawn items are documented in Polaris. Removal decisions are based on an item meeting at least two (2) of the following criteria: age/condition, circulation history, and relevance/obsolescence.	Yes	Yes

RESULTS

The test results below indicate that the physical collection maintenance, evaluation, and removal activity enables Library Services to ensure its physical collection remains accessible, organized, balanced, and relevant in alignment with community needs and strategic goals.

Conformance with Written Guiding Principles

There are no written guiding principles for this activity.

SOPs Provide Adequate Guidance

The Collection Development Plan and CollectionHQ Staff Guide provide adequate detailed guidance by defining daily, monthly, and annual tasks, specifying the use of Polaris and CollectionHQ reports, and establishing clear removal criteria. Together, they ensure staff perform procedures consistently across branches.

Control Design Efficiency and Effectiveness

The control design is efficient and effective. Polaris and CollectionHQ provide automation and data-driven insights, floating rules improve resource use, and Collection Consultant support helps ensure consistency. The design helps maintain the physical collection so that it remains accessible, organized, balanced, and relevant to community needs.

Conformance with Control Design

The Audit Team determined that the activities performed conform with the control design. All sampled items removed were properly justified, met at least two (2) of the three criteria required for removal, and were marked as "Withdrawn" in Polaris.

In addition, the Audit Team confirmed that the branch-level summary reports prepared by Collection Consultants included information on shelf condition, high-demand items, and overall collection performance.

4.2 DIGITAL SUBSCRIPTION AND LICENSE OVERSIGHT

ACTIVITY OVERVIEW

The Collection Manager and selectors conduct an annual evaluation of digital content subscriptions, including databases and vendor-hosted platforms, as well as eContent licenses such as OverDrive and Hoopla. This evaluation considers budget constraints and various metrics to assess cost-effectiveness, including access frequency and cost-per-use. Additionally, community needs, staff feedback, and performance indicators inform decisions about renewals. The Library Board receives digital access frequency metrics in the monthly meeting packets.

Currently, contract terms, renewal timelines, and performance checkpoints are tracked through a manual system using the Outlook calendar and Excel spreadsheets. When a resource is discontinued, staff make the necessary updates to access points in the catalog, website directories, and user guides to ensure that public-facing information remains accurate and up to date.

AUDIT PROCEDURES

The Audit Team determined if SOPs provide adequate guidance and if the control design is efficient and effective to support management in achieving the digital subscription and license oversight activity.

To determine if the activities performed conform with the control design, the Audit Team selected a judgmental sample of six (6) products from the population of 69 active licensed digital services, each with a corresponding renewal agreement and eight invoices covering from November 01, 2024, through April 30, 2025. The sample was structured to represent a mix of license types and cost-per-use. For each service, the Audit Team tested whether renewals were supported by documented rationale (such as usage metrics, cost analysis, or vendor input), renewal dates were tracked, and vendor communications were retained.

Figure 19 – Digital Subscription and License Oversight	
COSO CONTROL: Reconciliations/Comparisons/Edits – There are traditional control techniques, such as reconciling bank accounts, comparisons of subledger totals to control accounts, system edits, etc., that are relevant to the achievement of the objective.	
Written Guiding Principles	Activities Performed Conform with Written Guiding Principles
There are no written guiding principles governing this activity.	N/A
SOP	SOP Provides Adequate Guidance
The Collection Development Plan describes the process as follows: Designated staff are responsible for selecting circulating technology and digital resources based on technology trends, product reviews, staff input, and consultation with department heads. Selection decisions emphasize ease of use, portability, and alignment with service needs. The Manager of Library Collections coordinates with Procurement Services to negotiate licensing agreements. Circulating technology is recognized as a growing collection area and is factored into materials and technology budget planning. Licensing: The Manager of Collections oversees vendor license negotiations and ensures compliance with copyright and licensing requirements. The Library promotes adherence to these agreements among staff and users. All electronic	Partial

licensing agreements are subject to final approval by the Library Services Director before submission to the vendor.		
Control Design Evaluated and Tested	Control Design is Efficient and Effective	Activities Performed Conform with Control Design
The Collection Manager and selectors conduct an annual evaluation of digital content subscriptions and eContent licenses. This evaluation considers budget constraints, cost-effectiveness metrics, community needs, staff feedback, and performance indicators to inform renewal decisions. Contract details and renewal dates are tracked manually using the Outlook calendar and Excel spreadsheets.	No	Partial

RESULTS

The test results below indicate that the digital subscription and license oversight activity does not fully enable Library Services to support subscription renewals and license decisions consistently. Specifically, while the analysis of usage considers access frequency it does not incorporate While the analysis of usage considers access frequency, it does not include unique patron usage, which would inform how resources benefit the broader community. Improvements are also needed to ensure effective renewal tracking.

Conformance with Written Guiding Principles

There are no written guiding principles for this activity.

SOP Provides Adequate Guidance

The Collection Development Plan provides some guidance by defining responsibilities for negotiating vendor licenses, ensuring copyright and license compliance, and requiring the Library Services Director's approval of all electronic licensing agreements. While the SOP provides general direction, it does not set out detailed procedures for how staff should consistently track, document, and monitor license renewals, leaving gaps in guidance for day-to-day execution.

Control Design Efficiency and Effectiveness

The control design is not efficient or effective. Renewal tracking relies on the Outlook calendar and Excel spreadsheets, lacks automated alerts or escalation, and does not provide a centralized or reliable view of renewals. While vendor dashboards provide access frequency and cost-per-use metrics, these measures are not sufficient on their own. Without incorporating the number of unique patrons, it is difficult for management to determine if renewals are benefiting the broader community. Consequently, there is a higher likelihood of late renewals, incomplete documentation, and inconsistent oversight.

Conformance with Control Design

The Audit Team determined that the activities performed partially conform with the control design. Invoice dates, contract periods, and amounts matched for all sampled items, with no pricing or period variances noted. Vendor communications are primarily conducted by phone, with limited use of email, and call notes are not retained, which reduces the documentation trail supporting the renewal rationale.

RECOMMENDATION 4.2.1

SOPs are essential as they provide a roadmap for daily operations, ensure compliance with written guiding principles, guide decision-making, and streamline processes. Therefore, consideration should be given to building upon the foundation already in place by incorporating more detailed procedures for renewal tracking, vendor management, and documentation standards.

MANAGEMENT RESPONSE: CONCUR

Creating formal, written SOPs for procedures related to contract renewals and vendor management will aid the Collection Manager in her day-to-day work as well as provide a guide for all contract management for the Library. The Collection Management Team will work with the Library Contracts Management Team on this project and will include procedures related to the dashboard being developed in conjunction with the Audit Team advisory service.

TARGET COMPLETION DATE: April 30, 2026

RECOMMENDATION 4.2.2

Consideration should be given to strengthening the control design by standardizing and streamlining the digital resources renewal process. This includes ensuring that usage data, renewal decisions, and vendor communications are consistently documented and that renewal timelines are systematically tracked. By doing so, efficiency can be improved by reducing manual efforts, and effectiveness can be enhanced by basing renewals on complete and reliable information.

Renewal analysis should consider the number of unique patrons, as cost-per-use and access frequency alone do not provide sufficient insight into community benefit. One key area to focus on, with guidance from the Audit Team through its planned advisory service, is as follows:

- Centralize Digital Resources Renewal Tracking – Develop a digital resources dashboard that integrates with other essential tools and platforms. This integrated system should be used to monitor renewal and expiration calendars, automate reminders for expiring resources, facilitate data-driven renewal decisions, and reconcile renewal dates and vendor invoices. By replacing manual logs, this system will provide management with clear and transparent oversight.

MANAGEMENT RESPONSE: CONCUR

The oversight of contracts for digital resources requires the time and effort of multiple staff members but particularly the Collections Manager, the Electronic Resources Administrative Librarian, and the Library Contracts Team. Creating a dashboard or other automatic tracking system will greatly reduce the time involved in tracking and managing contracts. If the County moves toward the purchase of a project management solution, it is requested that this project integrate with that solution as much as possible to further streamline processes and leverage existing data.

TARGET COMPLETION DATE: April 30, 2026

RECOMMENDATION 4.2.3

To ensure that digital subscription renewals are fully supported by reliable documentation, consideration should be given to maintaining records of vendor correspondence (emails, renewal notices, pricing updates) for each digital resource and requiring that renewal decisions are accompanied by documented justifications (e.g., usage analysis, cost comparisons, or community demand assessments). This will create a complete audit trail and support informed renewal

decisions. These communications and analyses may be integrated into the digital resources dashboard mentioned above.

MANAGEMENT RESPONSE: CONCUR

Currently information related to contracts is saved in multiple locations in multiple formats. If an electronic system could be developed (preferably in conjunction with any project management software purchased by the County) where all this information could be saved and accessed by multiple people, it would greatly enhance the efficiency of managing contracts and renewal decisions. The Collection Manager, Electronic Resources Administrative Librarian, and the Libraries Contracts team will work with the system developed with the Audit Team advisors to create and document a renewal process.

TARGET COMPLETION DATE: April 30, 2026