



**Norfolk Public Library
Recommendations Follow-up
Audit Report: FY2019**

*City of Norfolk
Office of the City Auditor*

*Tammie Dantzler, CIA, CFE,
MBA, City Auditor*

*Sylvia Martin, CICA, Assistant
City Auditor II*

NPL Audit Overview

The Norfolk Public Library offers equal opportunity access to information, multimedia materials, programs, exhibits, online resources, and technology to meet the community's needs.

During the start of the Audit, Norfolk Public Library (NPL) was comprised of 4 divisions that assist in providing access to Library services at 10 neighborhood branches and 3 Anchor branches. At the end of the Audit, a reorganization occurred to separate one of the anchor branches (Slover) from NPL Administration to advance and expand its original vision of community learning, civic engagement, and state-of-the-art technologies in Norfolk and throughout the region.

The initial audit report was issued in April 2019 and included 6 recommendations to assist NPL and Slover in carrying out their mission.

NPL Recommendations Overview

Audit Objective: To determine if Norfolk Public Library and Slover Library implemented the recommendations provided by the City Auditor's Office.

Scope: Follow-up on six outstanding recommendations for Norfolk Public Library and Slover Library.

Methodology: Requested support and status of outstanding recommendations from Norfolk Public Library and Slover Library.

Note: Supporting documents referenced by Management are not included in this report.

Results:

NPL — 3 incomplete and 3 not implemented

Slover — 1 partially completed, 1 incomplete, 2 implemented and 2 not implemented

NPL Recommendations Follow-up

1.0 IA Recommendation

Develop written agreements between the City of Norfolk and External Support Agencies to establish mutually agreed upon terms and conditions to clarify responsibilities, and ensure all parties involved meet their organizational objectives.

Management's Response

NPL: After sending a draft Memo of Understanding (MOU) and working with the City Attorney's office (CAO), we were advised that performing support for events and donations does not arise to the level of having an MOU with the Friends of Norfolk Public Library. The CAO office also advised that donations must be accepted by Council; therefore, we established an ordinance regarding the donation from Friends for \$25,000 in March 2020 supporting the Library Summer Reading Program.

Status — Incomplete

Slover: Created a term sheet that the Foundation approved and sent it on October 5, 2020, so that the City Attorney's Office could write the MOU between the Slover Library (City) and the non-profit Slover Library Foundation. MOU has been received.

Slover Library has two liaison volunteers assigned to us representing the Friends of NPL, and there is no MOU established.

Status — Partially completed
Completed — MOU w/ Slover
Incomplete — MOU w/
Friends of Library

NPL Recommendations Follow-up

2.0 IA Recommendation

Management should ensure employees have the required AFMS training and internal control awareness prior to granting document approval authority to the City's financial system.

Management should develop processes to monitor NPL's financial operations to ensure the reasonableness, timeliness, and appropriateness of expenditures when approving, paying and posting to the City's financial system.

Management's Response

NPL: Management provides one-on-one training on aspects of work performed. Weekly workload and review occur as needed depending on tasks and daily approvals as we go over the duties that need to be accomplished. With no present Accounting Technician and due to workload, the Accountant's duties are mainly handling accounts payable and receivables; due to workload in the Advantage Financial Management System (AFMS) system tracked within AFMS daily with approvals.

Slover: Currently the Operations Manager is processing all expenses. Two circulation staff have been trained in AFMS by the Operations Manager, but current reduced staffing levels restrict their time to only to focus on circulation responsibilities.

Status- Incomplete

We tested 15 Expenditures for FY21 and found 1 out of 15 (6%) exceptions related to using the incorrect object code. Therefore, we suggest additional training to ensure accurate and transparent data in the City's Financial system.

Status — Incomplete

Tested 7 samples for FY21 and had 3 exceptions (42%) (Inappropriate approval levels, incorrect Object codes and incorrect payment amount). Therefore, we suggest additional training to ensure accurate and transparent data in the City's Financial system

NPL Recommendations Follow-up

3.0 IA Recommendation

Management establish criteria to be used as guidelines for employees to consistently follow when fees and fines are requested to be waived by patrons, rather than employees "using their own discretion."

We recommend management conduct mandatory annual training for the process of waiving fees for all employees on an annual basis.

Management's Response

NPL: Online training for Workflows/Circulation was developed for the Niche Academy platform used by NPL. The administrator in charge outlined an 8-part online training. Because she worked remotely in March 2020 due to COVID-19 and is now furloughed, this training is not complete or published for use.

Status-
Incomplete

Slover: NPL provides formal Cash Handling training to all library staff. At Slover, we had regular Circulation team meetings and training before the shutdown in March. The majority of our Circulation staff were laid off in June, leaving two dedicated Circulation staff. Upon re-opening, we trained our new NPL flex staff on our Circulation procedures, including our new covid-related procedures and processes put in place for our grab-&-go services. We also used a re-opening work board in Trello to communicate with staff about re-opening and training to avoid meeting in groups.

Status -
Implemented

NPL Recommendations Follow-up

4.0 IA Recommendation

Management conduct a feasibility study or control self-assessment to ensure adequate patron and employee physical security measures are present at all City libraries to minimize the overall incident risk to City employees, facilities and patrons.

Management's Response

NPL: Lack of security coverage at several locations will continue to be a concern due to incidents at the facilities. NPL, with General Services, will continue to advocate for security coverage at all branch libraries for all hours. The department will continue to request funding for additional security through the annual budget process. There have been no changes to security. The neighborhood branches are currently closed, so there is no security at the locations, and any security that was requested for branches was not approved due to city resources.

Status —
Not Implemented

Slover: Slover Library only has one unarmed security guard 24/7 and is sufficient during COVID; City contracted with the new security firm, Allied Universal as of 9/1/2020, they are still getting staffing organized and employees trained, and they hired some of previous Top Guard staff for continuity; COVID limited patron access to the first floor only per Health Department guidance as of 7/7/20 and current incidents have been few and exclusively related to mask-wearing. Before COVID, Slover reduced the hour limit on computers which reduced incidents.

Status —
Implemented

NPL Recommendations Follow-up

5.0 IA Recommendation

An inventory tracking mechanism should be developed and communicated to the employees to adequately track inventory items purchased and sold for External Agencies fundraising activities.

Management's Response

NPL: Department of Information Technology has stated that possibly by the last quarter of Fiscal year January-April 2021, beta testing will first occur at Jordan-Newby Anchor Branch. We can only hope it is done by the end of the fiscal year or even into the new fiscal year.

The reason for the point of sale was to have a cash management system in place to accept funds since it is a module to the Library Workflow System for books.

We hope that the system can accept the Friends of the Library sales for the books and the Norfolk Public Library Foundation purchase of Calendars and gift cards.

Slover: When inventory is received from NPL, such as earbuds, those items are currently counted and noted. Also, Slover Library will implement NPL's inventory process when it is established.

Status —

Not implemented

(target date to start testing for FY22)

Status —

Not implemented

(target date to start testing for FY22)

NPL Recommendations Follow-up

6.0 IA Recommendation

We recommend NPL follow the City's IT policy to ensure Workflow system access is immediately removed upon termination of employment.

It is also recommended for internal system security policies and procedures to be developed and added to NPL's policies and procedures and communicated to all employees.

Management's Response

NPL/Slover Upon notification of resignation or employee termination, employees' access is removed from the ILS software (WorkFlows).

The department has enhanced the lines of communication between the library branches and administration center with the Department of Information Technology (IT) and NPL's Lead IT liaison to ensure more of an immediate action to remove access. Additional processes have been added to the Norfolk Public Library Supervisor's handbook.

This process will continue with the current NPL.

Status —Process not implemented

Exceptions were noted for FY21. (There were 9 out of 40 (23%) terminated employees currently with Workflows User Access).

**Thank
you!**

**We would like to thank Norfolk Public
Library and Slover Library for their
assistance in completing this follow-up
review.**