

DEPARTMENT OF PUBLIC INSTRUCTION

PUBLIC LIBRARY SYSTEMS AID

255.002

I. PROGRAM OBJECTIVES

This aid is used to ensure that access to library resources and services is made available on an equitable basis to all State residents; to enhance the quality of local library staff and services; and to ensure that statewide access to library materials and services is achieved.

II. PROGRAM PROCEDURES

Aid is paid based on the formula specified in Statute 43.24. No separate claim form is submitted.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. *TYPES OF SERVICES ALLOWED AND UNALLOWED*

COMPLIANCE REQUIREMENT

State aid is for the operation and maintenance of the system. Annually a system shall have on file a plan approved by the DPI for the use of State aid it will receive. In a federated system the plan must indicate the funds to be used by the system for system services, and the fund, if any, to be used for distribution among designated libraries in the system, showing how such distribution among designated libraries in the system, showing how such distribution will contribute to the system plan of services. No more than 20 percent of the aid received can be used for administrative purposes.

SUGGESTED AUDIT PROCEDURES

Review the plan and compare to actual aid use.

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Determine that no more than 20 percent of aid received is used for administrative purposes.

Determine that the annual plan has been approved by the Department of Public Instruction (DPI).

B. ELIGIBILITY

COMPLIANCE REQUIREMENT

For a public library system to qualify for and maintain its eligibility for state aid it must provide for:

- a. Written agreements to provide, to any resident of the system area, the same library services, on the same terms, that are provided to the residents of the municipality or county that established the member library, except for the group programming preference authorized under s. 43.15 (4) (c) 4., and to provide for the interlibrary loan of materials among all participating public libraries, as evidenced by agreements with those libraries.
- b. Backup reference, information and interlibrary loan services from the system resource library, including the development of and access to specialized collections, as evidenced by a written agreement with that library.
- c. Referral or routing of reference and interlibrary loan requests from libraries within the system to libraries within and outside the system.
- d. In-service training for participating public library personnel and trustees.
- e. Electronic delivery of information and physical delivery of library materials to participating libraries.
- f. Service agreements with all adjacent library systems.
- g. Professional consultant services to participating public libraries.
- h. Any other service programs designed to meet the needs of participating public libraries and the residents of the system area, as determined by the public library system board after consultation with participating public libraries.

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- i. Promotion and facilitation of library service to users with special needs.
- j. Cooperation and continuous planning with other types of libraries in the system area, which results in agreements with those libraries for the appropriate sharing of library resources to benefit the clientele of all libraries in the system area.
- k. Planning with the division and with participating public libraries and other types of libraries in the area in regard to library technology and the sharing of resources. By January 1, 2000, and by every 5th January 1 thereafter, the public library system shall submit to the division a written plan for library technology and the sharing of resource.
- l. That, if the system reimburses a participating public library for the costs of providing interlibrary borrowing services to an individual who holds a valid borrower's card of another participating public library, the reimbursement shall not exceed the actual costs incurred by the public library in providing such services. The department shall promulgate rules for determining actual costs for the purposes of this paragraph.

SUGGESTED AUDIT PROCEDURES

Determine that required agreements and written plans exist.

C. MATCHING, LEVEL OF EFFORT AND/OR EARMARKING

The auditor is not expected to test for matching, level of effort or earmarking.

D. REPORTING REQUIREMENTS

COMPLIANCE REQUIREMENTS

A public library system is required to file an annual report and evaluation describing its operations and reporting on its income, expenditures, and programs. The system is also responsible for collecting and disseminating member reports (PI-2401) and reviewing these forms for accuracy. The following forms to accomplish this are prescribed by the DPI:

Public Library Annual Report (PI-2401): Required to be submitted by February 15 to system headquarters or to the DPI if a nonsystem library.

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Public Library System Annual Report (PI-2404) and System Evaluation:
Required to be submitted by March 1 to the DPI.

SUGGESTED AUDIT PROCEDURES

Review procedures used to prepare reports and evaluate for adequacy.

Review reports for completeness of submission.

Trace financial and nonfinancial data to support documentation.

Review procedures for editing member library reports that determine that system records agree with member library reports.

E. SPECIAL TESTS AND PROVISIONS

COMPLIANCE REQUIREMENT

A public library system is required to maintain appropriate public records of the system's financial activities in accordance with accepted accounting practices.

SUGGESTED AUDIT PROCEDURES

Review procedures and evaluate for adequacy.