

Georgia Public Library Service Required AUP Procedures – FY 2023 STATE GRANTS ENGAGEMENT ONLY (library gets a full audit)

Regional and County Library Systems must ensure that the procedures required by Georgia Public Library Service (GPLS) are performed when engaging an audit firm for either a State Grant AUP or Attestation Engagement. The following procedures are required by all systems electing to have a full Financial Statement Audit.

1. Perform a test of at least five (5) receipts from GPLS State Grants to verify: adequate supporting documentation exists, amounts were properly recorded in the general ledger, and funds were deposited in a timely manner for the fiscal year ended June 30, 2023.
2. Perform a test of disbursements of GPLS State Grant Funds to verify that supporting documentation exists for a sample of ten (10) expenditures for the fiscal year ended June 30, 2023. Attributes tested must include verification of eligibility per GPLS State Grant Guidelines, supporting documentation (invoice, contract, etc.), proper approval, and recording in the general ledger.
3. Perform a test of employee compensation on a sample basis of three to ten (3-10) employees (depending on size of the system) to ascertain amounts were allowable per funding source and to ascertain that properly approved documentation (Applications, Certifications, I-9s, salary, etc.) is available to support amounts paid to during the fiscal year ended June 30, 2023. Testing includes calculation of annual gross pay and reconciliation to annual payroll summary report, and testing monthly payroll calculations for employees selected (including time and leave records, selected withholdings, gross to net calculations and disbursements to employees) for one pay period. Note – testing should consist only of State Reimbursed Positions.
4. **State Grants**
 - Review Library System's Budget Schedule with Certification Statements for fiscal year ended June 30, 2023. All certifications must be tested for compliance. Further details are listed below. Each certification must be initialed by the Library System Director and the form must be signed and dated by Library System Director and the Chairperson of the Library Board of Trustees.
 - Verify all State Grant funds received by the System including those for salaries and benefits, materials, and system services grants were completely expended during the grant period. (There may be other grants from GPLS not specifically stated). Reconcile all state grant funds (including Salary Grant, Materials Grant, and System Services Grant) between the general ledger final expenditures and the Actual Budget /Expenditures column of the Library System's Budget Schedule with Certification Statements.

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State reimbursed positions must be reconciled on a one by one basis rather than as a cumulative total. Reconciliation of salaries must list salary and benefits separately. Reconciliation of all state grants categories must be included as part of AUP findings. *SEE EXAMPLE BELOW*

Library System						
Agreed Upon Procedures						
For the Fiscal Year Ended June 30, 2023						
Exhibit 1 - Reconciliation of Library State Grant Special Revenue Fund to GPLS Approved Budget						
				GPLS- Approved Budget	TOTAL Expended	Difference
Professional Staff Salaries & Benefits:						
		Wages	Benefits			
Librarian 1	LIB00XXXX	\$ -	\$ -	\$ -	\$ -	\$ -
Librarian 2	LIB00XXXX	-	-	-	-	-
Librarian 3	LIB00XXXX	-	-	-	-	-
TOTAL Professional Staff Salaries & Benefits:		\$ -	\$ -	\$ -	\$ -	\$ -
Support Staff Salaries & Benefits:						
		Wages	Benefits			
Support Staff 1	Business Manager	\$ -	\$ -	\$ -	\$ -	\$ -
Support Staff 2	It Director	-	-	-	-	-
Support Staff 3	Courier Director	-	-	-	-	-
Support Staff 4	IT Support	-	-	-	-	-
TOTAL Support Staff Salaries & Benefits:		\$ -	\$ -	\$ -	\$ -	\$ -
System Services Grant				\$ -	\$ -	\$ -
Materials Grant				\$ -	\$ -	\$ -
TOTAL Georgia State Grant				\$ -	\$ -	\$ -
PLEASE NOTE: ACTUAL EMPLOYEE NAMES SHOULD BE USED IN SCHEDULE						

- Verify all State Grants are accounted for in a separate special revenue fund.
- Verify all State Reimbursed Positions received an annual performance evaluation.
- Verify that total local governmental annual operating support for each library system is equal to or greater than that of the preceding fiscal year. Consideration should be given for reductions in local funding comparable to reductions made in other programs funded by the local entity due to current economic conditions. Failure to sustain this maintenance of effort (MOE) requirement may result in the forfeiture of state grants and state-funded benefits to the library system, including but not limited to PINES and Galileo. Special funds or appropriations (e.g. SPLOST, Impact Fees) shall not be calculated as part of MOE.

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5. Findings must be noted in the following format:

Procedure:

Finding:

Effect of Finding:

Cause of Finding:

Parties Responsible for Finding:

Recommendation:

Library Response:

Rather than have a separate corrective action plan, the library system's plan to remedy the finding should be part of the AUP report.

Contact Information:

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Funding through GSFIC

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