BAKER COUNTY LIBRARY DISTRICT
LIBRARY BOARD

Resolution No. 2025-26.05

Resolution Adopting Plan of Action for Audit Division

Jan 13, 2026

WHEREAS Baker County Library District is now meeting in regular session for the conduct of business; and

WHEREAS the District has received and reviewed the fiscal year 2024-2025 audited financial statements from Gaslin Accounting, PC; and

WHEREAS our auditor noted certain internal control matters that were reported to management of the Baker County Library District in a separate letter dated November 13, 2025. The letter stated that the District does not have adequate staff to verify the financial statements for which we rely on the accounting firm to perform. This is considered a significant deficiency in internal controls; and

WHEREAS the district has consulted with its audit agency representative and received guidance on crafting a Plan of Action to satisfy the requirement;

NOW, THEREFORE BE IT RESOLVED by the Board of Directors of the Baker County Library District that the corrective Plan of Action is reviewed and approved as follows:

- The Business Manager will take full responsibility for all financial statements related to the Financial Report to be presented to the accounting firm under contract to perform audit work, including the Government Wide statements and preparation of required note disclosures which will satisfy internal control procedures related to the deficiency noted.
- The District recognizes the importance of proper internal controls to prevent and detect fraud. However, economic factors limit the District's ability to provide additional staff in order to achieve adequate verification of financial statements. Therefore, the board acknowledges the importance of continuing its oversight of management activities to minimize the risks associated with this deficiency in internal control.

Adopted by the Board of Directors of Baker County Library District this 13th day of Jan 2026.

FOR THE BOARD:

Signature
BCLD Board President or Designee

ATTEST:

Signature: Perry Stokes
District Secretary