



# Baldwin County Commission

## Legislation Text

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**File #:** 20-0609, **Version:** 1

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**Meeting Type:** BCC Regular Meeting  
**Meeting Date:** 1/21/2020  
**Item Status:** New  
**From:** Ronald J. Cink, Budget Director  
**Submitted by:** Christie Davis, Senior Budget Accountant

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### ITEM TITLE

Funding for a Financial Audit of the Baldwin County Library Cooperative Inc.

### STAFF RECOMMENDATION

Approve the funding of a three (3) year financial audit on the Baldwin County Library Cooperative, Inc.

### BACKGROUND INFORMATION

**Previous Commission action/date:** N/A

**Background:** The Baldwin County Library Board is requesting the Baldwin County Commission's assistance to fund the cost of a financial audit on the last three years for the Baldwin County Cooperative, Inc.

Documents related to the Baldwin County Library Cooperative are attached for Commission review. These documents include Federal 990 forms, statements of activity from previous years, and the current Fiscal Year 2020 appropriation agreement.

The Baldwin County Library Cooperative requested \$108,433.00 in Fiscal Year 2020. The Commission granted an appropriation of \$90,000.00 in addition to non-conveyable funding via cost center 57100 in the amount of \$11,020.00. Additionally, rent of approximately \$12,000.00 was waived. Thus far, the Library Cooperative has received \$45,000.00 of the \$90,000.00 appropriation and has spent \$2,745.70 of the non-conveyable funds.

### FINANCIAL IMPACT

**Total cost of recommendation:** TBD

**Budget line item(s) to be used:** 57100.5164

**If this is not a budgeted expenditure, does the recommendation create a need for funding?**

Currently, 57100.5164 does not have a budget. Funds may need to be moved from 51105.5290 or 51990.5290 at a later date.

### **LEGAL IMPACT**

**Is legal review necessary for this staff recommendation and related documents?**

N/A

**Reviewed/approved by:** N/A

**Additional comments:** N/A

### **ADVERTISING REQUIREMENTS**

**Is advertising required for this recommendation?** N/A

**If the proof of publication affidavit is not attached, list the reason:** N/A

### **FOLLOW UP IMPLEMENTATION**

**For time-sensitive follow up, select deadline date for follow up:** N/A

**Individual(s) responsible for follow up:** Ronald J. Cink is working to find appropriate auditors/auditing firm.

**Action required (list contact persons/addresses if documents are to be mailed or emailed):** N/A

**Additional instructions/notes:** N/A