



# MONTANA LEGISLATIVE AUDIT DIVISION

## FINANCIAL-COMPLIANCE AUDIT

### Montana State Library Commission

For the Two Fiscal Years Ended June 30, 2013

JANUARY 2014

13-23

REPORT SUMMARY

The Montana State Library Commission provides assistance and advice to all tax-supported or public libraries in the state; maintains and operates the state library; and provides library services for the blind and for individuals with physical disabilities. The Montana State Library Commission, through the state library, manages state government, geographic, and natural resources information for all Montana citizens.

### Context

Fiscal year 2013 marked the closing of two programs for the Montana State Library Commission (Library), the professional library development grant and the Broadband Technology Opportunity Program (BTOP) grant. The professional library development grant, known as SWIM (South Dakota, Wyoming, Idaho and Montana) ended as of June 30, 2013. In over a span of four years, the Library administered the \$850,000 grant that helped provide funding for 83 individuals to earn a Masters of Library Science or a School Library Media Endorsement. The BTOP grant was a three year grant that provided over \$2.7 million in funding to increase Internet speed, increase the total number of computer workstations at participating libraries, and provide library resources to rural Montana using a mobile computer lab.

The 2013 Legislature revised §90-1-404, MCA, the Montana Land Information Act, and permanently transferred the duties related to collecting, maintaining, and disseminating information about the land characteristics of Montana from the Department of Administration to the Library beginning July 1, 2013. This program is referred to as the Base Map Service Center (BMSC). The BMSC manages the geographic information

for the state of Montana and provides the data to all levels of government and the public. Prior to fiscal year 2014, the Library operated BMSC under contract with the Department of Administration.

During the audit, we analyzed the financial schedules and performed a variety of analytical tests over the financial information to determine that the financial schedules present fairly the financial position and results of operations. Also, we tested selected state laws and determined compliance during the audit period.

### Results

This report contains no recommendations.

Recommendation Concurrence	
Concur	0
Partially Concur	0
Do Not Concur	0

**Source:** Agency audit response included in final report.

For a complete copy of the report (13-23) or for further information, contact the Legislative Audit Division at 406-444-3122; e-mail to [lad@mt.gov](mailto:lad@mt.gov); or check the web site at <http://leg.mt.gov/audit>

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