

**TOWN OF WESTMINSTER, MASSACHUSETTS**

MANAGEMENT LETTER

YEAR ENDED JUNE 30, 2013

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2. The Library presently maintains an electronic database of all patrons who have outstanding balances. It appears that the system has many valuable features however it does not appear that the office personnel are familiar with all key features. We asked the Office Manager to produce a report for all amounts currently owed to the Library and this task could not be performed. Such a report would be very valuable to the Library, since the database includes emails and phone numbers and would facilitate a much easier follow-up of outstanding balances for collection. We suggest the Office Manager contact its software support personnel and determine how to run such a report. Once produced, we suggest that this report is run monthly and follow-up of overdue accounts are made at the same time. In order to save on postage, this could be done through email and phone.
3. The Library has a “Friends of the Library” organization that is used for fund raising activities during the year. Approximately \$5,000 is raised and used for miscellaneous supplies and events such as speakers, readers etc. We were made aware that the Friends of the Library do not have an active Board and have not filed tax returns or other documentation with the IRS or Department of Revenue in a few years. The organization has a single Treasurer with a single bank account and no oversight over cash received. In fact, it was disclosed to us that the Friends of the Library are no longer recognized as an organization in the eyes of these government agencies.

The Friends of the Library’s obligations and legal requirements are not the responsibility of the Town however the Library should ensure that since it is receiving donations from this organization that it is a legally functioning organization especially in light of the fact that much of the fund raising is done at the Library facility and the donations are advertised as charitable.