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MEMORANDUM

To: Mark Harris, Winnebago County Executive,
Winnebago County Board, U.W. Education, Extension and Agriculture Committee

From: Jeff Gilderson-Duwe, Director, Winnefox Library System

Date: December 17, 2018

Subject: Report of 2018 Audit of Winnebago County
Library Borrower Registration Records

The Agreement / Plan between Winnebago County and the Winnefox Library System requires that we conduct an audit of borrower registration records every five years. Previous audits were conducted in 2003 and 2008, and 2013.

To conduct the audit, we generate a random sample of borrower registration records and determine whether they are registered in the correct community so that the circulation of library materials is “charged” correctly to either the rural towns (collectively) or to the municipalities with libraries.

In 2003, Winnefox secured the services of an accounting firm to oversee the work of staff at Oshkosh Public Library. This amounted to having an auditor watch as Oshkosh Public Library staff checked a list of patron registration records against the county’s GIS data base and phone directories. In 2008, 2013, and 2018, we have used the method detailed below.

First, Winnefox generated a random sample of one percent of Winnebago County active borrower registration records. An active borrower is someone who has used their card in the past twelve months. Next, we asked Winnebago County’s GIS Department to determine whether the addresses in the Winnefox borrower data base matched valid addresses in the county’s GIS data base. Of the 407 borrower registration records in the 2018 sample, the GIS Department staff was able to match 403. A side-by-side arrangement of the county’s and Winnefox’s data about each address turned up an additional six addresses with anomalous information pointing to coding errors.

Ten addresses for which Winnefox's data disagreed with the county's were reviewed by Oshkosh Public Library Circulation Supervisor Rebecca Srubas. Each of these incorrect borrower registration records was sorted into one of the following categories:

Coding errors that affect Winnebago County funding:

1. Borrower record address is coded for one of the municipalities in the county that operate a public library but **should have been coded for one of the towns**. The words "city" and "cities" are used below for brevity, although Winneconne is a village. These errors have the effect of reducing county payments to the city libraries.
2. Borrower record address is coded for one of the towns but **should have been coded for one of the cities in the county**. These errors have the effect of increasing county payments to the city libraries.
3. Borrower record address is incorrectly coded as being in Winnebago County **but should have been coded for a jurisdiction in another county**. These errors have the effect of increasing county payments.

Coding errors not affecting Winnebago County funding:

4. Borrower record address is coded for one of the cities mentioned in #1 above, but **the wrong Winnebago County city is coded**.
5. Borrower record address is coded for a Winnebago County town, but **the wrong Winnebago County town is coded**.
6. Unable to determine nature of the error without research.

The table on the next page presents the data from the 2018, 2013, 2008 and 2003 borrower registration audits. The 2018 results are consistent with the earlier audits, with total errors in the latest audit falling under 3% of the sample. For the first time since 2003, errors with an impact on the county budget were not in favor of the county, although these coding errors represent less than one percent of the addresses in the sample (0.74%). I believe that the percentages of error are low enough to be insignificant and demonstrate that our numbers are accurate enough for the purposes of our funding formula.

In order to ensure accurate borrower records, Winnefox libraries routinely double-check the data entered for new borrower registrations and carry out monthly reviews of the records of borrowers whose cards have recently expired and been renewed.

Please let me know if you would like to discuss this further or if you have any questions.

Winnebago County User-Registration Audit	2018		2013		2008		2003	
	Number of Records	Percentage of Records	Number of Records	Percentage of Records	Number of Records	Percentage of Records	Number of Records	Percentage of Records
Sample Size:	407		473		483		518	
Coding errors affecting county payments								
Coded as one of the cities but should have been for one of the towns (county does not pay for this use; i.e., reduces county payment to the cities).	1	0.25	15	3.17	11	2.28	11	2.12
Coded as one of the towns but should have been for one of cities (county pays for this use, although it should not have.).	1	0.25	2	0.42	7	1.45	6	1.16
Coded incorrectly as Winnebago County (county pays for this use, although it should not).	3	0.74	5	1.06				
Subtotal errors affecting county payments:	5	1.23	22	4.65	18	3.73	17	3.28
Net error affecting county payment (negative net error means county will not be billed for this use)	3	0.74	-8	-1.69	-4	-0.83	-5	-0.97
Coding errors NOT affecting county payments								
Coded as city, but wrong city is coded	3	0.74			3	0.62	3	0.58
Coded as town, but the wrong town is coded			1	0.21	2	0.41	9	1.74
Unable to determine correct qualifier without research	2	0.49			2	0.41	0	0.00
Subtotal not affecting County Agreement:	5	1.23	1	0.21	7	1.45	14	2.70
Total patron records coded incorrectly	10	2.46	23	4.86	25	5.18	31	5.98
Total patron records coded correctly	397	97.54	450	95.13	458	94.82	487	94.02