

**LIBERTY HILL COMMUNITY
LIBRARY DISTRICT**

LETTER ON INTERNAL CONTROL
AND ACCOUNTING PROCEDURES

SEPTEMBER 30, 2015, 2016 and 2017

West, Davis & Company

a limited liability partnership

May 29, 2018

Board of Trustees
Liberty Hill Community Library District
Lakeway, Texas

We have audited the financial statements of Liberty Hill Community Library District (the District) for the fiscal years ended September 30, 2015, 2016 and 2017, and have issued our reports thereon dated May 29, 2018. In planning and performing our audits of the District's financial statements, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. We have not considered the internal control structure since the date of our report.

RECOMMENDATIONS

POLICIES AND PROCEDURES

The District's Financial Procedures and the Operational Plan are being updated.

We encourage this process and recommend that the District formalize policies and practices for the following areas:

- Financial Procedures including bidding, vendor lists, deposits, etc.
- Deposits including cash entries.
- Payroll including approval and review.

This report is intended solely for the information and use of the Board of Trustees and management of the District. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

We wish to take this opportunity to express our appreciation for the assistance and cooperation given to members of our professional staff during the course of our audit. We will be glad to discuss any questions concerning our comments and recommendations at your convenience.

Very truly yours,

