

**LIBERTY HILL PUBLIC
LIBRARY DISTRICT**

LETTER ON INTERNAL CONTROL
AND ACCOUNTING PROCEDURES

SEPTEMBER 30, 2021

West, Davis & Company

a limited liability partnership

February 29, 2024

Board of Trustees
Liberty Hill Public Library District
Liberty Hill, Texas

We have audited the financial statements of Liberty Hill Public Library District (the District) for the fiscal year ended September 30, 2021, and have issued our report thereon dated February 29, 2024. 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

FEDERAL DEPOSIT INSURANCE CORPORATION COVERAGE

We noted that the District's deposits exceeded FDIC coverage by some \$454,000.

We recommend that the District consider increasing investments in certificates of deposits or governmental investment pools to reduce the amount of uninsured depository amounts.

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,

