



**OFFICE OF INSPECTOR GENERAL**

*Washington, D. C. 20554*

May 16, 2016

Mary Ann Hodel, Director and CEO  
Ricardo Viera, IT Director

Orange County Library System  
101 East Central Boulevard  
Orlando, Florida 32801

Dear Ms. Hodel and Mr. Viera,

This letter transmits Moss Adams, LLP's performance audit report of Orange County Library System (Beneficiary No. 127680). Federal Communications Commission (FCC) Office of Inspector General contracted this audit consistent with its authority under The Inspector General Act of 1978, as amended, including but not limited to sections 2(1) and 4(a) (1). It is not intended as a substitute for any agency regulatory compliance review or regulatory compliance audit. The audit included funding years 2010 and 2011 Universal Service Funds for the FCC's Schools and Libraries Program (commonly known as E-rate). The audit objectives were to determine if the Library System (1) complied with the 47 C.F.R. Part 54.500 to 54.523 and all applicable orders issued under Section 254 of the Communications Act of 1934, as amended and (2) had adequate and effective controls to ensure USF is safeguarded and used for the purposes intended.

The audit concluded that the Library System was not fully in compliance with FCC rules and orders. The audit noted two findings that were related to record retention and Children's Internet Protection Act requirements. The attached report incorporates your responses. FCC and Universal Service Administrative Company (USAC) reviewed the final audit report and FCC forwarded comments from USAC which are included in the report. USAC agreed with the findings and recommendations in the final audit report. Moss Adams is wholly responsible for the audit, the attached report dated April 27, 2016 and the conclusions expressed in the report.

We thank your staff for the assistance that was extended to our auditors during this audit. If you have any questions, please contact Beth Engelmann at (202) 418-1448.

A handwritten signature in black ink, appearing to read "David Hunt".

for David Hunt  
Inspector General

Attachment: Moss Adams Final Audit Report dated April 27, 2016  
Cc Moss Adams, LLP