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November 21, 2025

Suzanne Wones  
University Librarian and Chief Digital Scholarship Officer  
UC Berkeley Libraries

Dear University Librarian Wones,

We have completed our audit of the UC Berkeley Libraries as per our annual service plan in accordance with the Institute of Internal Auditors' *Global Internal Audit Standards* and the University of California Internal Audit Charter.

Our observations with management action plans are detailed in the accompanying report. Please destroy all copies of draft reports and related documents. Thank you to the staff of the UC Berkeley Libraries for their cooperative efforts throughout the audit process. Please do not hesitate to call on Audit and Advisory Services if we can be of further assistance in this or other matters.

Respectfully reported,

Jaime Jue  
Assistant Vice Chancellor and Campus Internal Audit Director

cc: Associate University Librarian Jo Anne Newyear Ramirez  
Senior Associate University Librarian Elizabeth Dupuis  
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# AUDIT AND ADVISORY SERVICES

UC Berkeley Libraries

Audit

Project No. 25-801

November 21, 2025

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**University of California, Berkeley  
Audit and Advisory Services  
UC Berkeley Libraries Audit (25-801)**

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# OVERVIEW

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## Executive Summary

The purpose of the audit was to assess the design and operating effectiveness of internal controls and processes related to procurement of the collection by the Collection Services Division of the UC Berkeley Library.

Based on the results of the audit work performed, internal controls and key operating processes related to procurement of the collection appear adequate, except as noted below:

- The review and approval of collections-related firm order procurement card transactions by Library Business Services are not consistently evidenced in the campus' accounting system (BFS), as required by the *Program Management* document for the campus's Procurement Card Program (issued by the Controller's Office).

In addition, we also identified five process improvement opportunities focused on 1) periodic review of selector selections, 2) use of ALMA usage reports by selectors, 3) employing vendor electronic ordering datafiles, 4) use of email for firm orders vs. standardized ordering tools, 5) coordination of JIRA ticket handling between E-Resources and Library Business Services.

We have discussed our audit observation with management and they have proposed corrective actions that, if effectively implemented, should address the risks noted in our audit finding.

## **Source and Purpose of the Audit**

This audit was performed as part of the fiscal year 2025 Internal Audit Plan. The purpose was to assess the design and operating effectiveness of internal controls and processes related to procurement of the collection by the Collection Services Division of the UC Berkeley Library.

## **Scope of the Audit**

The audit scope included a review of key operating processes and controls related to procurement of the collection by the Collection Services Division of the UC Berkeley Library, including the main Berkeley Library collection but not collections associated with the Bancroft and East Asian Libraries, branch holdings, the systemwide library (the California Digital Library or other systemwide purchases), and special collections. Both the physical and electronic holdings of the collection were within the audit scope. The audit scope also included a review of risks associated with a selection of ACLR standards pertaining to the collection<sup>1</sup>. Audit procedures consisted of the identification and walkthrough of related processes, review of supporting documentation, testing of business process operating effectiveness, and interviews with key individuals within UC Berkeley Libraries. Fieldwork was conducted April through June 2025.

## **Background Information**

The fiscal year 2025 collections budget was \$17,820,000, with the primary components covering the GOBI approval plan, serials, the Associate University Librarian (AUL) budget, the California Digital Library (CDL), discretionary funds for specific projects and purchases, selector budgets, memberships, and other collection-related items. Most items in the collection are identified for purchase by librarians who perform both the selector role as well as the liaison role (outreach to the faculty, instructors, and students).

The Collections Development Leadership Group (CDLG) advises and assists the Associate University Librarian to provide leadership in all aspects of collection development, acquisition, access, discovery, and preservation. Several other groups provide guidance for specific aspects of the collection, including the Collections Services Council (CSC), the Shared Content Leadership Group (SCLG), and the Shared Print Strategy Team (SPST).

Existing end-to-end processes related to the collection include selection of materials, acquisition and procurement, management, licensing, receiving, cataloging, processing, disposition, maintenance, and preservation. The Collection Services Division (Acquisitions, Metadata Services and Preservation) coordinates with the three division heads (Arts & Humanities, Social Sciences, Sciences (physical and biological)), Library Business Services, Licensing, and other Library functions to execute these processes.

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<sup>1</sup> The Association of College and Research Libraries (ACRL), which is under the umbrella of the American Library Association (ALA), maintains the *Standards for Libraries in Higher Education*. These standards include principals and performance indicators, some of which pertain to collection practices.

## Summary Conclusion

Based on the defined scope and the results of the audit work performed, internal controls and key operating processes related to procurement of the collection by the Collection Services division of the UC Berkeley Library appear adequate. However, we observed one area where internal controls could be strengthened:

*1. The Review and Approval of Collections-Related Firm Order Procurement Card Transactions*

The review and approval of collections-related firm order procurement card transactions made by Library Business Services are not consistently evidenced in the campus' accounting system (BFS). Without approval in BFS as required by the campus' *Program Management* document for the campus's Procurement Card Program (issued by the Controller's Office), current practices are not in compliance with the guidance.

We also identified five process improvement opportunities focused on

- 1. Periodic review of selector selections.* Actual selections made by the selectors are not subsequently reviewed to ensure guidance was followed.
- 2. Use of ALMA usage reports by selectors.* Some selectors may not be taking advantage of information available through ALMA reports to assess the actual usage of acquired items to inform future selection and strengthen the collection.
- 3. Employing vendor electronic ordering datafiles (EOD).* More efficient EOD processing is not used currently for smaller (second-tier) vendors.
- 4. Use of email for firm orders vs. standardized ordering tools.* Firm order requests received from selectors through the *orderdiv-library@berkeley.edu* email are manually managed and tracked by the Acquisition Specialist. In addition, some firm orders are made to vendors via email by the Acquisition Specialist without using a standard ordering tools such as a form or ticketing system.
- 5. Coordination of JIRA ticket handling between E-Resources and LBS.* Currently, each group maintains its own unique JIRA ticketing instance. As a result, when interacting with LBS, the E-Resources group must complete a separate LBS ticket, in addition to the one automatically generated by the *E-Resources Action Form*.

# AUDIT OBSERVATIONS, MANAGEMENT RESPONSES, AND ACTION PLANS

## OBSERVATION 1 – Procurement Card Processing

<b>Observation Summary</b>	Review and approval of collection-related firm order procurement card transactions by Library Business Services are not consistently evidenced in the campus’ accounting system (BFS).
<b>Criteria (if available)</b>	The <i>Program Management</i> document for the campus’s procurement card (BluCard) program (issued by the Controller’s Office) requires that the approver in BFS reviews purchases made by cardholder and the work of reconciler, notifies them of any errors, and approves transactions in BFS to show these steps have been taken.
<b>Risk Statement</b>	Without required approval, current practices are not in compliance with guidance. Without appropriate approval by someone not directly involved in the transaction, there is increased risk that any inappropriate use of the procurement card for collection-related firm order activities could go undetected.
<b>Recommendation</b>	We recommend that the approver in BFS reviews collection-related firm order procurement card transactions and that approval is consistently evidenced in BFS.
<b>Observation – Background and Discussion</b>	<p>Review and approval of collection-related firm order procurement card transactions by Library Business Services are not consistently evidenced in the campus’ accounting system (BFS).</p> <ul style="list-style-type: none"> <li>• Because UC Policy for procurement card programs (BUS- 43) requires that “the person making a purchase be separate from the person who reviews the transaction documentation, there is always a distinction between the two main roles in every card transaction: the Purchase/Reconciliation Function (Cardholder/ Manager) and the Review function (Approver in BFS)”.</li> <li>• Currently, the Acquisition Specialist fills out a BluCard form at the time of each firm order procurement card purchase. Once each week, the Specialist provides the forms to the supervisor, who reviews and signs off on each form to approve the purchase.</li> <li>• The Acquisition Specialist collates the BluCard forms with the corresponding receipts and creates a LBS ticket for that transaction. The Specialist emails the JIRA ticket, BluCard forms, and receipts to LBS for further review and processing.</li> <li>• Collection-related procurement card transactions in BFS during Fiscal Year 2025 (year-to-date May) for the Library Books/Materials Capitalizable account (54211) totaled \$62,703.</li> </ul>

	<ul style="list-style-type: none"> <li>From analysis of these procurement card transactions, we found that the Acquisition Specialist’s procurement card transactions totaled \$30,350.</li> </ul> <p>Of these procurement card transactions, 39.6% (67 of 169), totaling 26.7% of the Specialist’s procurement card charges, were not approved in BFS by the designated approver (e.g.; no BFS operator ID recorded).</p> <ul style="list-style-type: none"> <li>As noted above, the Program Management document for the campus’s Procurement Card program (issued by the Controller’s Office) requires that the approver in BFS is to review purchases made by the Cardholder and the Reconciler and approve transactions in BFS to show these steps have been taken.</li> <li>Without required approval in BFS, current practices are not in compliance with procurement card <i>Program Management</i> guidance.</li> </ul>
<b>Management Corrective Action</b>	We acknowledge the gap in compliance in approving procurement card purchases in BFS. The Director of LBS will work with the LBS unit supervisor to identify the root cause of the non-compliance and implement internal controls by April 30, 2026 to ensure compliance going forward.
<b>Responsible Party</b>	Heidi Hallett, Director of Finance and Business Services - Libraries
<b>Estimated Completion Date</b>	April 30, 2026

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## PROCESS IMPROVEMENT OPPORTUNITIES (PIOs)

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### ***PIO 1 – Periodic Review of Selector Selections***

Although the division heads provide general guidance and direction to selectors for building the collection (including input to the GOBI approval plan), they do not subsequently review the selections actually made by individual selectors to ensure guidance was followed. The appropriateness and quality of the selections made is key to meeting faculty, instruction, and student needs and to building the collection. Without subsequent review, there is risk that the items selected may not align with the guidance and/or meet stakeholder needs. Acquisitions should coordinate with the division heads to identify a practical way to monitor selector selections. Periodic surveys to stakeholders should be considered as well as further analyses of usage data from ALMA.

### ***PIO 2 – Use of ALMA Usage Reports by Selectors***

While various reports from ALMA focus on usage of the collection, purchases by vendor, etc., and these reports are available to selectors, we understand that usage of this information varies by selector. While selectors may be encouraged by division heads and the Acquisitions staff to utilize these reports, it is not mandatory nor is access monitored. By not fully utilizing available data and reports from ALMA, selectors may not be taking advantage of resources available to improve their performance and strengthen the collection. Acquisitions should coordinate with the division heads and selectors to identify ways to instill more active usage of ALMA data and reports. Establishing criteria, monitoring access, and/or additional focus and training may improve utilization by the selectors.

### ***PIO 3 – Employing Vendor Electronic Ordering Datafiles (EOD)***

Currently, EOD processing is used only for the “Big 4” vendors. We understand that some additional vendors offer EOD processing but that Acquisitions has not implemented these services due to the extent of library resources needed to implement the new processes and to maintain electronic vendor profiles simultaneously in vendor ordering systems and ALMA. It is possible, however, that a second tier of vendors exist for which there is sufficient volume (where benefits exceed costs) to justify moving to EOD ordering and data exchange. By not using available vendor EOD processing when available from vendors, less efficient manual order-related processes are perpetuated. Acquisitions should reconsider implementing additional vendor EOD processing.

### ***PIO 4 – Use of Email (physical items) for Firm Orders vs. Google forms/JIRA tickets***

Selectors can request the Acquisition Specialist to place an order for them by emailing to [orderdiv-library@berkeley.edu](mailto:orderdiv-library@berkeley.edu). Although the use of this email may be easy for the selectors, there is less assurance that all the data elements needed for the Acquisition Specialist to complete the order are incorporated into the initial email. We understand that selectors vary in the completeness of information in their requests. A standard order form or a JIRA ticket is not used. The Acquisition Specialist manages these requests manually, utilizing experience and job knowledge, however, it is difficult to track the status of individual orders in an email box. Use of tools to standardize the ordering process such as a standard ordering form or a ticketing system may improve efficiency

for both the Acquisition Specialist and the selectors, and reduce the risk of errors and omissions. We suggest adopting standardized ordering tools to more efficiently manage selector requests.

In addition, for manual firm orders, the Acquisition Specialist sends an email containing the order to the vendor. A note is inserted in the body of the email (or a spreadsheet is attached) that identifies the PO line for each item on the list. A standard order form is not used. The use of a standard form could ensure that data elements are consistently captured and transmitted to the vendor. In addition, efficiency may be improved and the risk of errors and omissions reduced. We suggest adopting a standardized ordering form for manual firm orders.

***PIO 5 – Coordination of JIRA ticket handling between Acquisitions and LBS***

Currently, Library Business Services (LBS) and the E-Resources group each maintain its own JIRA ticketing instance. As a result, when interacting with LBS (requesting a new vendor set up or other requests), the E-Resources group must complete a separate LBS ticket in addition to the one automatically generated by the *E-Resources Action Form*. This appears cumbersome; the use of two separate JIRA ticketing streams increases the time and effort needed to process the request. Acquisitions should work with LBS to determine whether the two JIRA streams can be consolidated in some way or alternatively, tickets cross referenced to avoid duplicate JIRA tickets (similar to what is done with the Licensing unit).

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