

MINUTES OF THE MEETING OF THE
WASHINGTON COUNTY FREE LIBRARY BOARD OF TRUSTEES
HELD IN ROOM 334 AT THE FLETCHER BRANCH
September 14, 2022

Present:	Stephen Schutte, President Laurie Bender Judith Chambers Kimberly Halsey Al Martin Kristine McGee Katherine Oliver Aaron Peterancez	Absent:	Zachery Keiffer
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Staff Present: Jenny Bakos
Elizabeth Hulett
Jennifer Keysor
Kathleen O'Connell
Sara McCall

Guests:	William Souders Elizabeth Forrest	Smith, Elliot, Kearns & Co. BTM CPA's
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Public Attendees: Kathy Zonis

The meeting was called to order by the President at 12:02. Mr. Schutte moved to add Public Comments to today's agenda after the audit/presentation and before the Executive Director's report. Mr. Martin moved to accept the agenda adjustment, Ms. Chambers seconded with unanimous approval.

Ms. McCall introduced Ms. Forrest from BTM CPA's and Mr. Souders from Smith, Elliot, Kearns & Co.

Fiscal Year 2022 Audit Presentation

Mr. William Souders from the firm of Smith, Elliot, Kearns & Co. (SEK) presented the fiscal year 2022 audit report to the board. Mr. Souders provided an overview of the reports including the four accounting types used within the report.

SEK issued an unmodified opinion for the fiscal year 2022 financial audit. An unmodified opinion is the best opinion an audit can receive.

The following pages were reviewed with the board during the presentation:

Page # 1 – 3	Independent Audit Report, Unmodified Opinion
Page # 4 – 12	Management Decision Analysis– what the future goals of the library are in upcoming years.
Page # 13	Statement of Net Position
Page # 14	Statement of Activities
Page # 15	Balance Sheet
Page # 26 – 29	Cash and Investments
Page # 30	Interfund Receivables and Payables Capital Asset and Depreciation
Page # 31 – 32	Right-of-Use Assets and Restatement
Page # 32	Long Term Liabilities
Page # 33 – 36	Fund Balance Classifications
Page # 37 – 42	Retirement and Pension Plans
Page # 43	Commitments and Contingencies
Page # 43 – 44	Fair Value Measurements
Page # 45 – 46	Budgetary Comparison Schedule for WCFL
Page # 47	Budgetary Comparison Schedule for WMRL
Page # 48 – 51	Additional Retirement System Requirements
Page # 52 – 54	Auditors Report on Internal Controls

On a budgetary basis, WCFL had a surplus of \$233,251 and WMRL had a surplus of \$105,727.

The auditors recommended establishing bank reconciliation timelines for the outside accounting firm and management review. Management and the Board Treasurer will meet with the outside accounting firm to establish these processes. Ms. Bender asked to have an escalation process in place should the timeframes not be met.

The proposed journal entries were reviewed, which Ms. Bender inquired about the number of entries. Mr. Martin and Ms. McCall will discuss entries that the outside accounting firm can do throughout the fiscal year. Staff are working on updating financial policies.

Mr. Martin moved to approve the audit report, which included WMRL. Ms. Oliver seconded the motion with unanimous approval.

Public Comments

Ms. Zonis briefly spoke to the Trustees.

Minutes

The minutes of July 20, 2022 meeting of the Board were reviewed. Ms. Bender called for a motion to approve; Ms. Oliver seconded the motion. The minutes were approved unanimously.

Financials

Mr. Martin presented the draft financials for WCFL as of June 30, 2022. Mr. Martin moved to accept the financials as presented, Ms. McGee seconded the motion with unanimous approval.

Executive Director's Report

Ms. Bakos's written report was inclusive of activities.

Director of Public Services

Ms. O'Connell's written report was inclusive of activities.

Director of WMRL

Ms. Hulett added to her report that she hired for the Data Management Coordinator position. She is hopeful the state will start paying for the MILO service.

Board Educational Series:

Ms. Bakos presented to the Board with education on Library Security. Staff are working with local law enforcement to install a fence around the parking lots.

Personnel and Policy:

Ms. Keysor provided an overview of the policies presented. She explained extensive research of best practices is done for each policy. Members of senior management review the policy and present to the committee policy at scheduled meetings. The committee reviews the policies, provides recommendations and approves presentation at the regular Trustee for review.

Policies presented to the Trustees were reviewed at the August 17, 2022 meeting. On behalf of the committee; Ms. Oliver, committee chair, moved to approve the policies as presented. Ms. Chambers seconded the motion with unanimous approval.

Old Business:

No outstanding business for this meeting.

New Business:

2023 Board Meeting Schedule – Ms. Chambers motioned to approve with changing the Annual fundraiser from April to December 2023. Mr. Martin seconded the motion with unanimous approval.

2023 Holiday Schedule – Ms. Oliver moved to approve the schedule, Ms. McGee seconded the motion with unanimous approval.

There are no vacancies for 2023.

Board Member Comments:

Members of the board expressed appreciation for another excellent meeting, the organization's adaption to changing times, work of the library staff and support of the library within the community.

The next regular meeting is scheduled for Wednesday, November 9, 2022 at 12:00 noon, room 334 at the Fletcher branch.