

**C.E. BREHM MEMORIAL PUBLIC LIBRARY DISTRICT
MINUTES – BOARD OF LIBRARY TRUSTEES
October 9, 2018**

President Ruthie Alexander called the board meeting to order at 7:02 PM. Present were Ruthie Alexander, Amanda Crider, Clyde Hall, Bob Metcalf, Sharon Yearwood, Library Director Bill Pixley, and Asst. Library Director Esther Curry. Absent were Wayne Asberry and Renee Jenkins. The necessary quorum was present.

AUDIENCE TO VISITORS: None.

SECRETARY’S REPORT: Motion was made by Bob Metcalf to approve the September 11, 2018 minutes. Motion carried.

CORRESPONDENCE: None.

TREASURER’S REPORT: Balances were reported as follows for September 30, 2018:

Community First Bank	General Operating Cash	22,012.98
	Working Cash Fund	20,000.00
	Special Reserve Fund	444,050.00
	Total	\$486,062.98

Motion to approve the Treasurer’s report, move \$50,000 from savings to checking, and pay the September bills made by Ruthie Alexander. ROLL CALL #1 was approved 5-0.

DIRECTOR’S REPORT: Director Bill Pixley made an addition to his monthly Library Director’s Report, citing 123 searches of the EBSO database during September.

Staff Reports: Children’s Librarian Melissa Burns submitted a written report for September. Assistant Director Esther Curry provided trustees with reports on recent informative sessions she attended, the Association for Rural and Small Libraries 2018 Conference and the IHLS Member’s Day event.

REPORT OF OFFICERS:

President: None.

Treasurer: None.

STANDING COMMITTEES:

Finance Committee Report: None.

Personnel Committee Report: None.

Policy Committee Report: None.

Building and Grounds Committee Report: Bob Metcalf stated he has prepared a report on the parking lot, and it will be considered at a future meeting of the Building and Grounds Committee.

Community Relations Committee Report: It was noted that the annual Books-For-Treats event is coming up on October 24th.

REPORT FROM THE ILLINOIS HEARTLAND LIBRARY SYSTEM: None.

**C.E. BREHM MEMORIAL PUBLIC LIBRARY DISTRICT
MINUTES – BOARD OF LIBRARY TRUSTEES
October 9, 2018**

REPORT FROM THE SHAKESPEARE FOUNDATION: Bob Metcalf reported that the annual meeting is scheduled for November 8, 2018.

ANNEX: None.

UNFINISHED BUSINESS: None.

NEW BUSINESS: Board members were reminded that there will be a public hearing starting at 6:30 PM before the regular November 13, 2018 meeting for the Budget and Appropriations Ordinances.

The Board had the first reading of the Budget and Appropriations Ordinance. A motion was made by Clyde Hall to approve the first reading. Seconded by Sharon Yearwood. ROLL CALL #2 was approved 5-0.

The Board had the first reading of the annual Levy Ordinance. A motion was made by Ruthie Alexander to approve the first reading. Seconded by Clyde Hall. ROLL CALL #3 was approved 5-0.

The Board went over the completed audit and results for 2017-2018. The firm of Emling & Hoffman, P.C., stated that, "In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of C. E. Brehm Memorial Public Library District as of June 30, 2018, and the respective changes in financial position, in accordance with accounting principles generally accepted in the United States of America." Additionally, they reported, "In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole." On the section regarding Report on Internal Control Over Financial Reporting, the firm noted, "...during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses."

The Board reviewed and discussed the three findings of Emling & Hoffman in the final section of the Audit.

FINDING 2018-1 There is limited segregation of duties over cash receipts and disbursements, receiving and purchasing, recording of transactions and reconciliation of the bank accounts. The Library District employs two individuals to perform all of the above-mentioned functions.

Recommendation: The Library District should segregate or rotate duties so that no one individual handles a transaction from its inception to its completion.

FINDING 2018-2 Current Government Auditing Standards require the Library District to designate a qualified management level individual to be responsible and accountable to draft the Library District's financial statements and footnotes in accordance with accounting principles generally accepted in the United States. **Recommendation:** Current Government Auditing

**C.E. BREHM MEMORIAL PUBLIC LIBRARY DISTRICT
MINUTES – BOARD OF LIBRARY TRUSTEES
October 9, 2018**

Standards allow the Library District to continue to request the auditor to prepare the financial statements and footnote disclosures.

FINDING 2018-3 We discovered some cash receipts collected at the counter were not deposited until after two weeks or more. **Recommendation:** We recommend...the accounting department reconciles the amount collected each week to the corresponding bank deposit slip.

A motion was made by Ruthie Alexander to approve the audit for FY 2017-2018. Seconded by Sharon Yearwood. ROLL CALL #4 was approved 5-0.

The board considered a proposed change in the Committee memberships, with Wayne Asberry moving to Building and Grounds Committee, and Clyde Hall moving to the Policy Committee. Motion made by Ruthie Alexander to implement the change, motion carried.

Director Pixley shared with the board findings regarding two trees on the property needing removal due to age and decay. The likely cost will exceed \$1,500 and he wanted the board advised as this will require their approval. He will begin talking with tree services to select one and establish a total cost.

The board heard requirements necessary for the next Per Capita Grant, and divided duties among the members to meet the criteria. Clyde Hall will take the Veteran's History Project portion, Sharon Yearwood will take Educational Opportunities: Challenges of Those with Special Needs portion. Ruthie Alexander will review Chapters 6-10 of the Trustees Fact Files, 3rd Edition.

CLOSED SESSION: None.

ADJOURNMENT: A motion to adjourn was made by Ruthie Alexander at 7:52 PM. Motion carried.
