

**Minutes of the James River Valley Library System Board of Directors**  
**Library Board Special Meeting via Zoom**  
**Wednesday, October 29, 2021**

Board members present via Zoom were Char Freeberg, Pam Phillips, Joan Morris, Emaline Roorda, and Gail Martin. Absent were City Ex-Officio David Schloegel and Jay Nitschke. Also present were Library Director Joe Rector and Assistant Director Jill Pfaff.

Pam called the meeting to order at 3:33 pm.

MINUTES

Char made a motion to accept the September 8 minutes, seconded by Emmy. 5 ayes, 0 nays. 1 absent. Motion carried.

FINANCIALS

Joe gave the financial report for the month of September.

BILLS TO BE PAID, PAYROLL AS PAID, AND AUTO PAY AS PAID

Joan expressed concerns about some outstanding checks dated back to 2010 on the reconciliation report. She also noted there are some deposits and credits still appearing on the report dated from 2011. She said she thinks some checks may offset some deposits. Joe told the board that he will make sure to get the outstanding checks and offsets cleared up as soon as possible.

Gail and Joan had concerns about Joe reconciling the checkbook while also being the same person who prepares the checks to be written. Joe said the auditor looks at the library accounting procedures, and she has given guidance on which things she doesn't want Joe doing, and which things are ok for him to do. Joe explained the current differentiation of accounting tasks among library employees.

Gail said, "It is just to protect you, Joe... You don't want to put yourself in a position where you do all of the things and all of a sudden you're in trouble."

Joe said that he will talk to the auditor to find out her recommendation on the procedures. Pam agreed it was worth having a discussion with the auditor and possibly a restructuring of the accounting procedures, if necessary.

Gail stated that she would like proof from the Friends of the Library confirming that they have enough funds to pay for the library projects they have approved. Gail said, "I have no idea what the balance of the Friends of the Library account is, and that's almost like a slush fund for the library, and as a board member, I think we should have access... I just need to know how much they've got. How do I know you're not presenting a bill for \$15,000, or whatever it is, for shelves, and you think the Friends of the Library are going to reimburse us....? Are you the only one who knows the secret amount of their accounts?"

Joe offered to forward the Friends' account information to the board, which he and Jill receive every month when the Friends meet. Gail said the proof of funds needs to be in the form of a third-party statement, such as from the bank. She said she is not questioning their integrity, but as a board, she feels they deserve to see a balance in a third-party generated statement.

Joe said he feels that requesting a bank statement from the Friends signifies distrust in them and that he would hate to have that.

Joan said the issue is that the library board is committing the funds from the library to buy the items and we're assuming that we will be reimbursed from the Friends.

Joe said he would forward the document that the Friends provide at their monthly meeting. If the board would like to see actual bank documents, then the board would need to talk to the Friends because they are a separate entity.

Gail made a motion to approve the bills to be paid, the payroll as paid, and auto pay as paid, seconded by Char. Roll call vote showed 5 ayes, 0 nays. 1 absent. Motion carried.

#### BOARD UPDATE

Joe informed the board that Carolgene Wolf is no longer be on the library board and the City is accepting applications for a new board member.

#### NEXT BOARD MEETING

The next board meeting is Wednesday, November 10, 2021, 3:30 pm, ADPL.

#### ADJOURNMENT

Joan made motion to adjourn the meeting at 4:11 pm, seconded by Gail.

Respectfully submitted,

Jill Pfaff