

Finance Meeting

CALL TO ORDER

President Roberta Patterson called the meeting of the Committee of the Whole of the Harvey Public Library District to order at 6:01pm to discuss financial and accounting matters.

ROLL CALL

Members Present: Jerlene Harris, Charwana Morgan, Tamika Price, and Roberta Patterson

Absent: William Whitaker, Mauzkie Ervin, JoAnn Nesbitt

FINANCIAL DISCUSSION

Trustee Harris stated she received board packets on Feb 13 and Feb 14. Trustee Harris questioned why she had not received bank reconciliations. She questioned who is doing the bookkeeping. The interim director stated the person hired to complete SAGE work has not been in the office since December. Conversation continued about monthly bank statements and cancelled checks. Statements and a copy of cancelled checks were presented.

Trustee Harris asked about a receipt from Sam's Club. The interim director will provide an itemized list of Sam's Club purchases. Harris asked about a past due invoice which contained Sandra Flowers name. The interim director stated it is for a reference book that is a "standing order". Once the past due bill is paid, the company will be notified to discontinue the standing order.

Trustee Harris asked about new books or lack thereof; the interim director stated books have been purchased, just not as many as in the past. She continued that due to the library's financial challenges, materials are not purchased as often as had been in the past, but new books were available at the last inquiry of Trustee Harris.

Trustee Harris asked about Lauterbach & Amen statement in the amount of \$6,600, inquiring if that is the total bill for their work. The interim director explained that the statement of \$6,600 was the amount for the accounting work completed by L&A. She explained that L&A performed accounting work to ensure payroll was brought up to date from the first half of 2018, because the previous director completed payroll internally, without input from a payroll agency, which meant deductions were not accurate and reported to taxing agencies. Trustee Harris asked for an itemized statement from L&A, which will be available after the meeting. Secretary Price asked whether the \$6,600 included an installment payment. The interim director responded, there will be a separate invoice for auditing services; \$6,600 was accounting only; a separate statement will be presented for the auditing services.

Secretary Price asked for specific information about the accounting portion of the L&A statement, which was answered by Sean Hickey, auditor from Lauterbach & Amen. Hickey explained that starting in Dec 2017 through June 30, 2018, payroll was completed inhouse, but filings were not completed. L&A prepared first and second quarter information for payroll, prepared W2 forms

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for District employees to receive full information for their own personal taxes. Filings to IRS will match up with what employees need for taxing purposes. From auditing standpoint, L&A had to capture employee payroll taxes in order to complete the audit. If accurate amounts were not deducted from employees payroll, then the District would receive notification from the IRS of what holdings are still required, including interest.

Trustee Harris voiced concern about Mertz invoice and wanted to know if the new roof units were the cause of the old units being worn so quickly. The interim director explained that there are units that are between 10 - 20 years old; too old to continue repairing. Mertz repaired what they could, but units need replacing, which is the reason some rooms in the building are colder or warmer than other rooms. The interim director, with the assistance of the facility manager, are looking into options for repairing what can be repaired and the cost of replacing other units.

Trustee Harris voiced concern over the AT&T, and whether the managers still had use of library cellphones. The interim director explained that the District receives several bills from AT&T that cover wi-fi, landlines, fax machines etc. The cellphones/Ipads previously used by managers were disconnected in June 2018.

With no further questions, President Patterson requested a motion to adjourn the Finance Meeting. Trustee Charwana Morgan made the motion to adjourn and was seconded by Secretary Price.

ROLL CALL VOTE

Ayes: Jerlene Harris, Charwana Morgan, Tamika Price, and Roberta Patterson.

Nays:

Meeting adjourn at 6:30pm.