



**Scappoose Public Library Board of Directors
Regular Business Meeting**

**October 17, 2024
Library Meeting Room also broadcast on Zoom
7 PM
Agenda**

1.0 Call to Order and Pledge of Allegiance

The meeting was called to order at 7:05 PM. Attending were Board President Linda Vermillion, Jolene Jonas, Johanna Myers, Lisa Lewis, and Director Jeff Weiss. Elaine Nussbaum was absent. Jeff led the group in the Pledge of Allegiance.

2.0 Public Input

There was no public attendance or input at the meeting. Linda made a motion to accept the agenda. Lisa seconded the motion. Motion passed unanimously.

3.0 Consent Agenda

3.1 Secretary-Treasurer's Report

3.2 Presentation of Bills

3.3 Approval of Minutes: September 19, 2024

Jeff presented the financial report. He said that the amount of cash on hand is tracking with his projection and the library should maintain the \$20,000 in additional cash compared with the end of the 2023 tax year. In the bills this month, about half of the total involves payment for the annual audit.

Jeff said he has produced the letter to the Secretary of State for the audit areas of concern which are: the library uses Quickbooks for accounting purposes and that the library does not have separate ordering and receiving personnel. Jeff asked if there were corrections to the minutes. There were none. Jeff asked for a motion to approve the consent agenda. Jolene made the motion. Lisa seconded. The motion was approved unanimously.

4.0 Old Business

4.1 Submitted and Approved Grants Progress

Jeff said he had helped the mayor fill out the final grant report from the Columbia County Cultural Coalition and we should receive the \$500 pledged for the Summer Outdoor Fun Festival soon.

4.2 Summer Reading and Activities Final Report

Jeff distributed the results of the Summer Reading online survey which the library had received to date. Parents and children responded. The children were less enthusiastic about tracking their daily reading

than the parents. Respondents are OK with any format for the reading trackers. Only about half of the respondents thought getting a free book was important. The most common reason for participants to not attend programs was vacation conflicts. Information was also included about the passive programs and performers and weekly programs offered by the library. Art programs and nature programs got the most positive responses. Lisa asked if we could break the art activities up by age range and have one session for younger children and another for older. Jeff said the library would be using the survey results as a planning tool for 2025 and that was a possibility. Emily was thinking about having a shorter program next year for younger children. Jolene was surprised that the nature programs were not as popular. About $\frac{2}{3}$ of the respondents were satisfied with or very satisfied with the program. This is the first year the library has conducted a Summer Reading satisfaction survey.

5.1 Discussion of Potential Ballot Measure 2024

Jeff said he got input from some teachers about the school ballot measure and had met with Sheriff Pixley to get his support for the library ballot measure. The teachers recommended that the library gather community support for the next few months. Jolene suggested using the regular newspaper articles to gain support. Lisa suggested preparing an informational sheet about the measure that could be made available at all library programs. The information should feature the positive impacts on users of the library if the measure passes and the average cost to taxpayers. Problems with the elevator and the cost to rebuild it were discussed.

5.2 Library Audit Final and Discussion.

Jeff distributed the full audit to the board. The auditor found the library was in compliance with all state laws and met audit standards. A “clean” audit was issued. The audit found two areas of deficiency that have to be addressed with a letter to the Secretary of State. The first one is using Quickbooks for accounting which is not considered to be secure enough even though the library uses contract bookkeeping and has no access to the Quickbooks files. The second is that the library does not have separation of ordering, receiving, and processing duties due to limited staff.

New GASB rules are included in the audit. The library does not have to conform to these rules, but they are worth planning for. One new rule is accounting for earned but unpaid vacation. The library pays out unused vacation when an employee leaves the library which can be a large expense for the library. Jeff went through the executive summary with the board which notes where the money comes from and where it goes. Every year, a decreasing percentage of the budget comes from property taxes and a larger percentage comes from grants, donations, and sales. A few years ago, the library received 98% of the budget from property tax. That figure is 84% now.

The full audit is 38 pages. The accounting is on page 11. The library had a positive fund balance at the end of the fiscal year. Jeff said the board needs to keep in mind that the library cannot exceed the published budget unless an additional budget hearing is held. An exception to this law is a special purpose grant. The library slightly overspent the services budget by a little over \$1000, but because we got special purpose grants from Scappoose and the Columbia River Public Utility District for the summer activities we held, that overage was legal under the law.

The board discussed the Quickbooks deficiency noted in the audit. Lisa asked what the cost would be to use a state approved accounting program. Jeff said that he did not know because there is a double cost. Quickbooks is covered by our current bookkeeping contract, but we would need to bear the full cost of different software and software maintenance plus the cost of training someone to use the new software. It would be substantially higher than what we are currently paying. Jeff thinks it would also be difficult to find someone in Columbia County who is familiar with government accounting software who doesn't work for the county or city government. The audit concern about Quickbooks is that entries can be changed without an audit trail. The auditor also was concerned about the lack of separation between ordering and receiving. These two items have always been cited as deficiencies in Scappoose Library audits going back multiple years.

Jolene asked about the audit comment on insured crime coverage and asked what the auditors thought an acceptable level of coverage would be. Jeff said the coverage is for employee theft and the library has \$100,000 in coverage. The auditor would like to have the library have 100% of the library budget for the amount of theft coverage. Jeff said that when the library increased coverage from \$75,000 to \$100,000, the premium increase was about \$200. He also noted that the library is facing a 10% to 15% increase in premium next year although that will also include cyber coverage. There was some discussion about cyber security in the library.

5.3 Kid's Market

Jeff presented the Kid's Market information and the business plan packet we are distributing to the children who want to participate. The packet takes children through how to plan their product with calculating cost, time, and profit. The kids need to submit their plan for approval and staff will approve it or give it back with suggestions for improvement. When the plan is approved, children will have booth space at the November 16 market. The market will only accept cash and children cannot offer personal services. The library has done this once in the summer of 2018, but Nick Hurliman was the lead on the event at that time. Linda recommended removing language from the packet that encourages children to sell door to door. Jeff agreed that we should do that to avoid putting children in danger.

6.0 New Business

6.1 Librarian's report

Jeff presented his October report.

6.2 Audit Action Plan

Jeff presented his audit action plan (attached) which the board agreed with and President Vermillion signed.

6.3 Public Meeting Law Training & Discussion (Jeff)

Jeff presented a Powerpoint training and review session on public meeting law in Oregon. Llsa asked about the notification requirements for emergency meetings. Jeff said that special meetings require 24 hour notice. Emergency meetings can be called with less than 24 hours notice, but a verifiable emergency must exist. Jolene asked what a reasonable time for notification was. Jeff said a specific number of days is not defined by Oregon law, but he tries to have the legally required notices posted a week in advance of meetings.

7.0 Other Business

The Scappoose Senior Center has donated a quilt to use as a fundraiser for the Dolly Parton Imagination Library. Pat Turpin designed it and it was made by quilters at the center. The plan is for United Way to conduct an online auction for the quilt with the winner to be awarded by Christmas. Money will go directly to United Way via their donation platform. The quilt will be displayed in several locations in the county starting at Scappoose Library. After discussion, the board recommended pricing tickets at \$5 or 3 for \$10.

8.0 Future Agenda Suggestions.

9.0 Board Comments

10.0 Adjourn.

The meeting was adjourned at 8:17 PM.

Scappoose Public Library
Librarian's Report
10-14-2024

1) **Staff Activities:**

We are now on a fall schedule of programs

- Tuesday night: RPG games
- Tuesday AM: Music and Movement
- Tuesday night: Fiber Friends
- Wednesday morning: Food Bank Produce Distribution
- Wednesday night: RPG games
- Wednesday afternoon: Lego
- Thursday AM: Ukulele club
- Thursday night: Family board games
- Friday AM: Library/OHSU Walking Group
- Friday: Storytime
- Friday evening RPG Games

Monthly groups:

- Adult Book Club (fourth Thursdays)
- Crafts for adults (first Monday)
- Writers group (third Sunday)
- Pokémon (first Thursday)
- Teen Art (second Tuesday)
- Homeschool meetup (second Thursday)
- Chess Club (third Thursday)

Special events:

- Pumpkin Fashion Show (Oct. 21-28)
- Homeschoolers at Brookdale (Oct. 10)
- Kid's Marketplace (November 16)

The November book club book is the All Systems Red by Oscar Wilde.

- 2) **Statistics:** We circulated 6732 items in September, a 4% increase over September 2023. St Helens Library circulated 5,558 items during September. We also circulated 1,190 EBooks. So far in September we have circulated 3,239 items.
- 3) **Budget:** At the end of September 2024, we had \$162,988 in our Treasury account and \$23,688 in our Inroads accounts. At the end of September 2023, we had \$145,469 in our Treasury account and \$22,673 in our Inroads accounts.
- 4) **Grants:** Columbia County Cultural Coalition and Bimart still owe us \$500 each. I have helped the mayor complete the final report for the Cultural Coalition and that final report has been submitted so the money should be released.

- 5) **New Computer Server:** The library did end up paying for some extra IT staff time last month and that cost is on our bill with System Alternatives this month. I have updated the software on the public computers and relinked the filtering software with the vendor servers.
- 6) **Scappoose Summer Outdoor Fun Fest:** We have not had a further meeting with the city manager about the Outdoor Festival since our last board meeting. So at this point, the city is supportive and wants the event to happen again, but has not made a firm commitment and I don't know what the final job description is for the possible new hire who will be partially devoted to citywide events. .
- 7) **Volunteers:** We are down to six regular shelving volunteers. We need so find some new volunteers to help keep up with circulation.
- 8) **Newspaper Column:** The first column appeared in the September 20 print edition although not online. The editor told me a coding error prevented it from being visible in the online edition. Our next article about the Kid's Marketplace should appear this Friday or next.
- 9) **Other Newspaper Articles:** There will be an article about the Pumpkin Fashion Show and the Downtown Trick or Treat in Friday's Spotlight with photos we have supplied Scott Keith.
- 10) **Downtown Merchants Trick or Treat.** We led this happening again and it will be from 3-5 PM on Halloween. 18 merchants and organizations are participating this year. We have a map to give out and have supplied all the merchants with signs identifying them as a location and maps.
- 11) **Personnel:** Ashley is going to resign. I am going to post her job this week at 20 hours using the same basic post we have used earlier. Katie has found two part time on call jobs at libraries in Washington County, so she wants to leave sometime in November and will be cutting back her hours here soon. I would like to revise our hiring procedure so that we don't need to run classified ads in the newspaper. We don't seem to get any response from them and most applicants come from patrons or people who follow our social media. We always post our openings on the Oregon Library Association job board.
- 12) **Elevator:** The elevator broke down Thursday evening October 10 while I was on vacation. The employee who was doing the emergency shift at AVS Elevator gave me some things to try to get it to reset over the phone. I relayed that information to Elisa, but none worked. I worked on what he suggested too and checked connections to the fire panel when I got back on Friday, but that didn't work either. On Monday the 14th, I got Frank, the owner of AVS on the phone and he was able to walk me through a repair procedure over the phone that got the elevator working again. The shutdown occurred when Elisa tried to turn the lockout switch to the basement. The switch, which was installed by KONE in 2017 may have a fault which is causing this new problem. For now, we are going to wait and see if the problem reoccurs. There is no cost for the repair and I know how to do it again.
- 13) **Homeless Person:** There is a homeless person with mental problems who refers to himself as Genghis Kahn who (apparently) has spent Sunday the 13th packing all the flat rate boxes from the post office with garbage and addressing them to the FBI and leaving them about town and stuffed in the mail boxes in town. He showed at the library here first thing Monday morning to stuff city council minutes and reference books in to his boxes to send to the FBI. When I figured out what he is doing, I called the police. They found him passed out in front of the employee entrance. They are well aware of who he is and told me he has

severe mental problems. He has been trespassed and is not to return to the library. If he comes back we will call the police again.

- 14) **Potential Ballot Measure.** JJ and I have met separately with some of the committee members since last meeting. We have Sheriff Pixley on board to advise and support the measure. The jail levy ask is for .79 per thousand which is .22 over the current levy. The only other levy on the ballot that affects our area is the 911 levy which is a renewal. Jaimie Brady, who worked on the school bond, recommends spending this quarter getting a campaign manager and finding community support. We will need to budget for publicity in the next budget cycle.
- 15) **Audit:** I have the response memo/plan of action drafted to send to the Secretary of State. It was included in my last email.
- 16) **50 Year Planning Committee:** No meeting this month.



October 17, 2024

Oregon Secretary of State
Audits Division
255 Capitol St. NE, Suite #500
Salem, Oregon, 97310

Plan of Action for Scappoose Public Library District

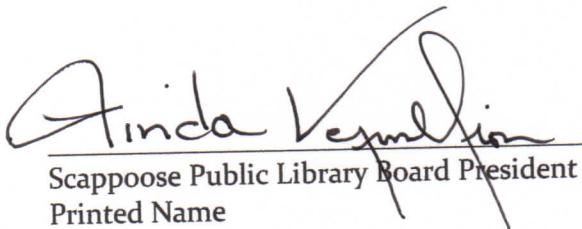
The Scappoose Public Library District respectfully submits the following corrective action plan in response to the deficiencies reported in our audit of fiscal year ended June 30, 2024. The audit was completed by the independent auditing firm Pauly Rogers and reported the deficiencies listed below. The plan of action was adopted by the governing body at their meeting on October 17, 2024 as indicated by the signature below.

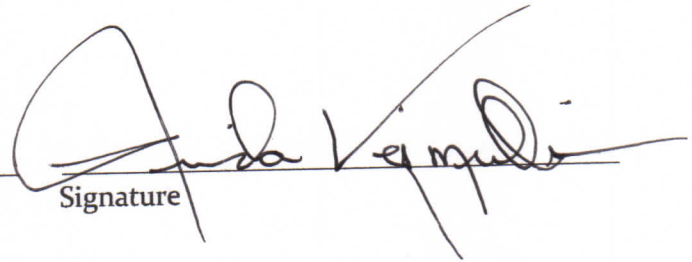
The deficiencies are listed below, including the adopted plan of action and timeframe for each.

1. Deficiency #1
 - a. Significant Deficiency: QuickBooks accounting software is used. QuickBooks is not designed to segregate self-balancing funds and may allow users to delete transactions without any audit trail remaining. We recommend that you evaluate the risk of using this program and consider purchasing an accounting software package specifically designed for governments.
 - b. The Board of Scappoose Public Library plans to take no action on this deficiency because the library uses a private company to perform our bookkeeping and no employee, including the director, has access to that file. The director receives a read copy of the file after each payroll so he can monitor expenses, but he cannot change anything on the remote file. We do not see a need to purchase more expensive software.
 - c. Timeframe: current.
2. Deficiency #2
 - a. Significant Deficiency: Because of a limited number of available personnel, it is not always possible to adequately segregate certain incompatible duties so that no one employee has access to both physical assets and the related accounting records or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected. We recommend that the Board continually monitor the financial activities to mitigate this risk and consider obtaining additional fidelity insurance coverage to compensate for this risk.



- b. Scappoose Public Library has increased our fidelity insurance coverage from \$25,000 to \$100,000 in the past 4 years. We feel this is sufficient fidelity insurance. All board members receive monthly financial reports with all accounts balanced as well as statements from the library credit card, checking and savings account, and state treasury account. The Board President and Vice President receive electronic notifications whenever money is transferred from the treasury account.
- c. Timeframe: Current.


Scappoose Public Library Board President
Printed Name


Signature