



**Scappoose Public Library Board of Directors
Regular Business Meeting
May 15, 2025
Library Meeting Room also broadcast on Zoom
7 PM
Minutes**

1.0 Call to Order and Pledge of Allegiance

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

2.0 Public Input

There was no public attendance or input

3.0 Approval of Minutes: April 17, 2025

Jolene asked if the board had reviewed the April meeting minutes. The board all agreed that they had. Elaine made a motion to approve the minutes. Johanna seconded. Motion passed unanimously.

4.0 Consent Agenda

4.1 Secretary-Treasurer's Report

Jeff said he sent around the financials that he had just received that afternoon. The financials showed that the library is in a better financial position than he was expecting and he doesn't think we need to transfer any money into personnel. He said according to the report we have \$50,000 in personnel and about a third of the total left in the general fund. With three more payrolls in the year the personnel account should be fine.

Jeff said there was a strange entry in the checking statement that he went to the bank to investigate. He said that when he went to pay the Visa bill in person, the clerk made a mistake and tried to correct it. According to the branch manager, the clerk deposited the check into the library checking account rather than withdrawing the money to pay the Visa bill. So, there ended up being two withdrawals for the amount of the Visa bill. One for the mistaken deposit and one to pay the Visa bill. The transactions are denoted on the monthly checking statement.

Inroads has not posted a statement for the Visa bill this month yet, so it is likely that we will need to void the current check that is based on current charges and write a new check when the statement finally posts. Jeff said that even though he has not used the charge card for the past week, Inroads new card processor is slow and charges that should have cleared in the past week are still posting. Jeff also said he used the American Express card to purchase a new color printer because the library color printer failed unexpectedly and that was the only credit card with enough credit limit to purchase it. The \$429 charge to Brother USA is for the new printer.

4.2 Presentation of Bills

Jeff asked for a motion to accept the Consent Agenda. Jolene made the motion. Elaine seconded. The motion passed unanimously.

5.0 Old Business

5.1 Submitted and Approved Grants Progress

Jeff said he had applied for a \$5,000 grant from the City Council of Scappoose to underwrite Movies in the Park this year. He expects the library will get something, but probably not the full amount. He will present to Council next week. He said he expects Movies in the Park to cost about \$7,000 this year, but we have received \$3,000 in private sponsorships for the event from the Port of Columbia County, WAUNA, and US Bank. Jeff said he also had a commitment from the city to write their sponsorship check for the Scappoose Outdoor Fun Festival in the next couple of weeks. He said the Friends of Scappoose Library have an outstanding commitment of \$2500 to help underwrite Summer Reading.

5.2 Discussion of Potential Ballot Measure

The board is holding on proceeding with the ballot measure to see if the May ballot measures pass.

5.3 Peter Erskine Art Project

Jeff said that he has not had contact with Peter this month. Johanna asked if his prism art is only rainbow or if there were other options. Jeff said that there are other options, but as the library does not have a proposal from Peter yet, we don't know his plan.

5.4 Scappoose Outdoor Fun Festival

Jeff was asked if there is still a need for volunteers at the festival. Jeff said yes and that there was an online sign up linked through the library website. Lisa asked if the United Way/Dolly Parton Imagination Library booth needed volunteers still. Jeff said that the booth was fully staffed with volunteers. The festival is May 31 from 10 AM until 8 PM. Jeff said that he had canvassed the farm market to encourage vendors to stay later. The new Japanese restaurant and Gordon & Hill Bakery will be selling food in addition to the Community Club selling their Scappoose sandwich. The Watts House will be open for the event. The general layout is the same as last year with adult booths and activities facing the park gazebo and children's events and activities behind the Watts House. The Native American dancers will be in front of the Watts House. There is a children's art competition and the top 3 winners in each age category will receive prizes and certificates. The event needs more help manning the art station.

5.5 Columbia County Reads with Willy Vlautin

Jeff said there have been two events added to the Willy Vlautin events. One is a free showing of Lean on Pete at the Birkenfeld Theater on August 17 at 2 PM. The other is a program on July 12 by the Columbia River Maritime Museum about the canneries on the Oregon Coast tying those stories to the theme of the struggle for the American dream.

5.6 Building Perimeter Lighting

The Scappoose Community Club is not going to install any more lighting in the park, so the board needs to decide how to proceed. Jolene instructed Jeff to contact the installation company and get a bid on what it would cost to install lights on the side facing city hall.

5.7 Produce Distribution and Food Drive

Jeff said that they are going to try to continue the food drive at the Outdoor Festival. Nearly all the donated food from Earth Day has been given away. The library has gotten some food donated from the Scappoose Grocery Outlet. Lisa asked what happens to the leftover produce after Wednesday. Jeff said it remains in the library and we try to give it away over the course of the rest of the week. Sometimes if there is a lot leftover, Jeff takes it to the Senior Center or the Foursquare church for their food distributions. Eventually some becomes animal feed. Lisa asked if we get bread from the Senior Center bread store to give away. Jeff said that the library does, but is limited to 6 loaves, so he purchases extra bread every week out of his pocket.

5.8 Material Reconsideration Challenge

Jolene, Johanna and Jeff had watched the movie "The Muppet's Wizard of Oz" which had been requested for reconsideration and removal. The board reviewed the reconsideration form filled out by the patron. Johanna said she saw and understood why the patron thought the one scene was sexual and unexpected from Disney and the Muppets, but the movie was rated PG. She said that she thought the scene would be excessive for a G rated movie but was not out of line with current PG movies. Jolene said she thought that the parent had seen the one scene in isolation without viewing any other part of the movie. Lisa asked what the PG rating indicated. Jeff said it is for Parental Guidance, which means that there may be some scenes unsuitable for young children. There was discussion about the difference between PG and PG-13 ratings. Jeff said the library restricts PG-13 and higher rated films to the adult collection. Jeff said most newer children's films are rated PG. Elaine asked if the board was asked to consider if the movie should be removed. Johanna said she thought the patron wanted a warning sticker on the movie. Jeff said that she wanted it removed. Jolene asked if the board had reached a consensus on keeping the movie in the collection. The board members agreed to keep the movie in the collection.

6.0 New Business

6.1 Librarian's report

Jeff presented his Director's report (attached).

6.2 Summer Reading

Jeff distributed event calendars and trackers for this year's summer reading program. Jolene asked if there was a club for adults. Jeff said they were, but the adult challenge is to read books on different topics or under different conditions. Children are collecting charms for each 10 days of reading again and get a free book for signing up. Adults get a pen they can customize as their participation prize. We are following the national theme "Level Up at Your Library" but we have not purchased any of the national promotional materials and are designing our own. We are raffling food gift cards for the teens

6.3 Resolution 79-25, a Transfer of Money to Personnel

Jeff said that after reviewing this month's financial report, he doesn't think we need to transfer money. Lisa said that the board needs to decide what to do with the Visa bill because Inroads has not generated a monthly statement yet. Jeff said let's table that into "Other Business".

6.4 Audit results.

Jeff reviewed the mid-year audit exit comments with the board. The results are attached to this report. Lisa asked about the time card finding. Jeff said the auditor wants us to change to a time card format that tracks sick leave and paid time off even though the accounting system tracks that. Jeff said it is possible to do with an Excel application. Lisa asked to be reminded why the audit is conducted by Clear Trail now. Jeff said they had separated from Pauly Rogers at the beginning of the year.

7.0 Other Business

The board discussed the Inroads Visa check. Jeff said that since the bills were submitted to All About Numbers and checks were written, a \$102 bill had cleared the Visa and there had been the monthly visit from Orkin which could clear before the statement is generated. He said we will either need to have a supplemental check generated or void the original check and have a new one made. Lisa asked when the Visa bill was typically due. Jeff said around the tenth of the month and that he was trying to avoid interest fees. Lisa made a motion that a check be written in the amount of the difference between the current amount and the final amount on the statement when the statement is available. Elaine seconded. Motion passed unanimously.

8.0 Future Agenda Suggestions

9.0 Board Comments

Jeff asked for board comments. Lisa said that it looks like Jeff will be busy and to keep the board informed about how they can help out.

Jeff said that the library Budget Hearing will be held before the June board meeting, so we will need to meet at 6:30.

Jeff asked for board guidance on the final meeting of the Scappoose 50 Year Committee. He said there was a final meeting of the committee on Tuesday where the committee would be presented with a final report. Jeff said that a large parcel that is part of Scappoose Sand and Gravel is going to be rezoned as "commercial" from industrial. Commercial zoning by Scappoose code allows high density housing or retail. Industrial is the former use (a gravel pit operation). There was board discussion about the rezoning. Jeff said a couple of committee members had discussed attempting to allow only half of the property get the commercial rezoning. Jeff said that he was unsure if committee members would have input into the final report. Jeff said the meeting was a public meeting and anyone could attend. Jeff asked how the board would like him to vote if a vote is taken. The board said they would prefer the land to keep industrial zoning.

10.0 Adjourn

The meeting was adjourned at 8 PM.

Scappoose Public Library
Librarian's Report
5-8-2025

1) Staff Activities:

We are now on a winter 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

Monthly groups:

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

In June, we will move to Summer Reading schedule, so most of the weekly children's programs will be on hiatus until September.

Special events: You're the Expert homeschool meetup (second Thursday)

The May book club book is Crying in H Mart by Michelle Zauner.

- 2) **Statistics:** We circulated 7,250 items in March, a 4% increase over 2024. Our circulation per per hour was 33. We also circulated 1,343 EBooks. St Helens circulated 5,577 books in March.
- 3) **Budget:** At the end of March 2025, we had \$404,254 in our Treasury account and \$28,761 in our Inroads accounts. At the end of March 2024, we had \$323,583 in our Treasury account and \$38,652 in our Inroads accounts.
- 4) **Summer Reading:** Summer Reading starts on June 14. There will be three divisions this year: children, teens, and adults. This year's theme is "Level Up at the Library" and the handouts have a video game theme. I'll have sample trackers and other information at our meeting.
- 5) **Cascades Tissue and Comcast Issues:** On the March transfer report, we still had \$3,173 held back in escrow. The April report has not posted.
- 6) **Grants:** I submitted a \$5,000 Community Enhancement grant to city council for Movies in the Park. I present to council on Monday the 19th. We have not been paid the \$11,600 council voted on in January for the Outdoor Festival.

- 7) **Scappoose Summer Outdoor Fun Fest:** Our event committee met for the first time in full on the 13th. We planned the basic layout of the event and discussed performers and groups to ask to the event. Right now, we have the Decades, the Big River Band, and Freddy Trujilo.
- 8) **Audit:** Audit is done. We will talk about the exit memo at our meeting.
- 9) **Peter Erskine Art Project:** The project manager confirmed receipt of the plans.
- 10) **2025 Budget:** The Budget Committee agreed on a budget. We will publish that in preparation for the budget hearing in June.
- 11) **Earth Day 2025:** April 26..
- 12) **Food Drive:** We are extending the food drive through the Outdoor Festival. We are seeing a large increase in the number of people at the Wednesday distribution. This week, the line waiting to get in at 10 wrapped around the block. We have pretty much run out of the donated non-perishables.
- 13) **Material Reconsideration:** At the last board meeting, the board agreed to watch the reconsidered movie "The Muppet Wizard of Oz". So far, only Jolene has watched it. The movie is at the circulation desk and is available for pick up.
- 14) **Sign Language Classes:** Continuing through the beginning of June.
- 15) **Oregon Library Association Conference:** Emily, Wendi, and Katie went to the Oregon Library Conference. Katie went on her own thanks to a scholarship from the Oregon Library Association. They all attended sessions dealing with children's services. Katie and Emily have some responsibilities to fulfill commitments to the terms of their scholarships. They need to write a blog about the conference or volunteer with the association.
- 16) **EBooks:** Some of the Ebook preorders have been published for checkout. I ordered another 12 titles for \$600 based on holds list length. Most of this month's order was for books and audio books that the consortium only owns a single copy of and Scappoose patrons have holds on.
- 17) **Building Perimeter Lights:** Jolene found out that the Community Club is not planning any more lights in the park from Trimlight. If we want to proceed, we will need to do it on our own.
- 18) **Columbia County Reads 2025:** Two additional events have been added in Clatskanie. A free showing of Lean on Pete will be at the Birkenfeld August 17 at 2 PM. This will be a free showing with free popcorn. On July 12, the Columbia River Maritime Museum will present a program about Oregon canneries and fitting those stories to the CC Reads theme of "The Struggle for the American Dream."

Event Budget:

▪ Author honorarium (\$250 x 2)	\$500
▪ Promotion (printing & radio)	\$350
▪ Event Refreshments (2 x 75)	\$150
▪ Book Purchases (100 books)	\$1300
▪ Birkenfield Theater Rental in Clatskanie	\$200

- 19) **Potential Ballot Measure.** Elisa has worked on assembling a guide to the measure and is working on getting costs for the election and publication. .

20) Resolution to Transfer Money to Personnel: I'm going to present the attached resolution to transfer \$5,000 from contingency to personnel at the meeting. The personnel budget is really tight and I'm afraid we may go a couple of thousand over budget. I think at the end of April, we had about \$38,000 in the personnel budget and three more pays in this fiscal year. Each staff payday costs us between \$12,500 and \$13,000, so we could be fine, but I always get nervous at the end of the budget year and we are really close to the personnel budget limit. The April Financials will give me better data but because of the early board meeting date, financials won't be available until the last minute. I'll have a better feel about whether we need to pursue this resolution at board meeting. I did draw resolution up for the last fiscal year, but we didn't need it.

21) Election: is Today

22) 50 Year Planning Committee: Final meeting May 20.



EXIT CONFERENCE SUMMARY
SCAPPOOSE PUBLIC
LIBRARY DISTRICT
2024 - 25 AUDIT

2850 SW Cedar Hills Blvd, #2074, Beaverton OR 97005 • 503-586-7170 • ClearTrailCPAS.com

AUDIT COMPLETION TIMELINE

<u>Audit Agenda Item</u>	<u>Date</u>
Completion of interim audit fieldwork	<u>3/21/2025</u>
Completion of final audit fieldwork	<u></u>
Target deadline for all outstanding items below	<u>As soon as reasonably possible</u>
Target date for draft of financial report	<u></u>
Target date for issuance of our reports	<u></u>
Board Presentation	<u></u>

AUDIT FINDINGS AND RECOMMENDATIONS

AUDITOR'S COMMUNICATION

None at this time



FINANCIAL STATEMENT AUDIT
SCAPPOOSE PUBLIC
LIBRARY DISTRICT
2024 - 25 AUDIT

FINANCIAL STATEMENT AUDIT

INTERNAL CONTROL RELATED MATTERS

FINDING TYPE

- | | |
|--|------------------------|
| * Management possesses the ability to override controls; full access to change items in the accounting system, the ability to overrule employees, etc.. We have not observed any instances of these taking place. | Exit Comment |
| * Lack of segregation of Duties - Due to limited staff, the district is unable to fully segregate the authorization, bookkeeping, and custody of cash and receipts. The bookkeeper records receipts and checks, and performs all reconciliations. The bookkeeper processes, authorizes, performs the bookkeeping, and custody cash and receipts. There does not appear to be effective compensating controls in place. | Significant Deficiency |
| * QuickBooks is the primary accounting software and the bookkeeper has full access to the system | Significant Deficiency |
| * Lack of segregation of duties around accounts payable: the Library Director is able to authorize purchases, place orders, receive invoices, and has access to check stock. | Significant Deficiency |
| * Lack of segregation of duties around payroll: the bookkeeper sets up all employees, modifies information, runs payroll, etc. | Significant Deficiency |

Mitigating controls appear to be in place, however determining their sufficiency is not part of our financial statement audit. We recommend management monitors lack of segregation of duties, to ensure all mitigating controls are effective.

AUDIT PROCEDURE FINDINGS**FINDING TYPE**

- | | |
|--|---------------------|
| <p>* During our testing of journal entries, we noted that the Library is conducting monthly adjustments income for meeting room fees, without retaining traditional journal entry documentation. We recommend that the Library retains documentation of request, who prepared the journal entry and when, who reviewed and approved the journal entry and when, as well as retaining supporting documentation for the journal entry.</p> | <p>Exit Comment</p> |
| <p>* During our testing of bank reconciliations, we noted two instances out of our sample where the reconciliations were not reviewed timely. We recommend reviewing the reconciliation within a week of preparation.</p> | <p>Exit Comment</p> |
| <p>* During our testing of bank reconciliations, we noted an instance out of our sample where review of the bank reconciliation was not timely. We recommend that the bank reconciliations are reviewed within a week of preparation.</p> | <p>Exit Comment</p> |
| <p>* During our testing of disbursements, we noted one instance where there was no approval of the disbursement evident. We recommend approving all disbursements with a signature and date.</p> | <p>Exit Comment</p> |
| <p>* During our testing of payroll, we noted three instances where I9's were not conducted in accordance with USCIS guidelines. We recommend that the Library thoroughly reviews and corrects I9's in accordance with USCIS guidelines, as USCIS has the right to fine the Library District anywhere from \$100 to \$1,000 per I9, USCIS deems not in compliance.</p> | <p>Exit Comment</p> |
| <p>* During our testing of payroll, we noted multiple instances where employees were paid for sick time, but there were no balances to show on the timesheet. We recommend that the Library standardize timesheets, and review sick time balances to ensure accuracy.</p> | <p>Exit Comment</p> |
| <p>* During our testing of payroll, we noted an employee had multiple instances of differences in pay against hours worked. Employee pay was recalculated and overpayments were noted for each pay period tested. We recommend that the Library review and validate timekeeping calculations to ensure accurate employee pay and hours.</p> | <p>Exit Comment</p> |



OREGON MINIMUM STANDARDS
SCAPPOOSE PUBLIC
LIBRARY DISTRICT
2024 - 25 AUDIT

OREGON MINIMUM STANDARDS

FINDING TYPE

- * We recommend that the Library District review their crime coverage of their insurance and evaluate an appropriate level of crime coverage of their insurance policy.

Client Suggestion



OUTSTANDING ITEMS
SCAPPOOSE PUBLIC
LIBRARY DISTRICT
2024 - 25 AUDIT

OUTSTANDING ITEMS FROM FIELDWORK (in no particular order)

<u>Item Needed</u>		<u>Responsibility</u>
1	Documentation on void and new payment	District
2	Documentation for correction of pay	District
3	IT questionnaire	District
4		



AUIT PLANNING SCAPPOOSE PUBLIC LIBRARY DISTRICT 2024 - 25 AUDIT

AUDIT TEAM

- | | |
|------------------------------------|------------------------------------|
| ◆ Tara Kamp, Partner | ◆ Kyle Janicki, Audit Manager |
| ◆ Lanae Hall, Compliance Manager | ◆ Kristin Rance, Staff Auditor |
| ◆ Terry Halter, Compliance Manager | ◆ Lorraine Kirtland, Staff Auditor |

AUDIT DELIVERABLES

- ◆ Audit opinion letter
- ◆ Basic financial statements
- ◆ Notes to financial statements
- ◆ All supplementary schedules and data

AUDIT APPROACH

- | | |
|---|--|
| ◆ Preplanning - engagement partner, manager, in-charge, and staff auditors meeting prior to fieldwork | |
| ◆ Engagement planning: | ◆ Key audit areas: |
| ☼ Risk assessment | ☼ Internal controls - testing at interim fieldwork |
| ☼ Approach to engagement - creation of audit program | ☼ Balance sheet - testing at final fieldwork |
| ☼ Materiality calculation | ☼ Revenues and expenditures - testing at interim and final fieldwork |

FRAUD DISCUSSION

- | | |
|---|---|
| ◆ Identification of fraud risks | |
| ☼ Segregation of duties | ☼ Cash collection |
| ☼ Management override of controls | ☼ Bank statements (receipt of statements, reconciliation, review) |
| ☼ Misappropriation of cash | |
| ◆ Additional fraud risks identified - Fraud Questionnaire | |
| ◆ Oversight of fraud risks and assessment of controls | |
| ◆ Fidelity insurance coverage - how much is there and who is covered? | |



OTHER COMMUNICATION

SCAPPOOSE PUBLIC LIBRARY DISTRICT

2024 - 25 AUDIT

NEW ACCOUNTING AND AUDITING ISSUES

- ◆ GASB 103 - Financial Reporting Model Improvements
 - ☼ Effective for the year ending 6/30/26
 - ☼ Statement provides standardized guidance/improvement on key components of financial reporting. See below for the areas noted in the new standard
 - Management Discussion and Analysis
 - Reporting of Unusual or Infrequent Items as transactions
 - Proprietary Fund Statement of Revenues, Expenses and changes in Fund Net Position
 - Each Major Component Unit
 - Budgetary Comparison Information
- ◆ GASB 104 - Disclosure of Certain Capital Assets
 - ☼ Effective for the year ending 6/30/26
 - ☼ Will change reporting of separate asset classifications

ADDITIONAL SERVICES, QUESTIONS AND COMMENTS

- ◆ Has any significant transactions, obligations, or litigations taken place since the conclusion of audit work that may be applicable to the year under audit?
- ◆ Are there any suggestion from the Auditee that would make the audit more successful, productive, in the future?