

**HARVEY PUBLIC LIBRARY DISTRICT
REMOTE EMERGENCY BOARD MEETING**

MEETING MINUTES

January 24, 2022

Roll Call: President Price called the meeting to order at 6:02pm.

Present: Trustee Garcia (6:20pm), Trustee McCaskill, Trustee Williams, Vice-President Patterson, President Price.

Absent: Secretary Morgan, Treasurer Nesbitt.

Also present: Attorney Matthew Welch, Director Menzies, Jerlene Harris, Keith Price.

President Price asked the Director to go over the audit recommendations. Menzies stated, "We received an initial draft from Lauterbach & Amen and I will highlight the recommendations that they have made with regard to the FY '19 Audit."

Menzies provided information about where we are with regard to the eight audit recommendations.

President Price asked if there were any questions from the Trustees about the draft.

Trustee Williams asked, "Do we have an idea who will be accountable for implementing the recommendations?"

Menzies responded, "As Director, most of that responsibility going forward would fall on me. Of course my goal is to develop a strong team. We do rely on our Assistant Director because she bridges the gap from that time period of leadership. We have our Network Administrator, Mike Richardson who is responsible for implementing the Technology solutions to secure the network and maintain the data. And then we have the Library Bookkeeper who is charged with reconciling the financial statements and recording the data."

Trustee McCaskill stated, "Once the Policy Committee comes together we can hold Staff and Trustees accountable."

President Price asked Attorney Welch about the status of Qualified Opinion.

Attorney Welch responded, "Qualified Opinion means it's qualified based on the fact that the reconciliations were not completed."

President Price asked, "Is it appropriate for Director Menzies as a member of the Management Team to sign the Representation Letter?"

Attorney Welch responded, "This is not outside the norm." Who can sign it? Anyone in Management can sign it." "The rub here is that everyone here was not in place at the time of the audit period."

President Price asked, "Director Menzies, what is your feeling about this?" Menzies responded, "I have delegated this assignment to the Assistant Director since she was a Manager who was actually here at that time."

Trustee Williams asked, "How long will this opinion be in the record?" Attorney Welch stated, "It will be in the record forever for 2019."

Trustee McCaskill stated, "Who's going to sign the letter?"

Attorney Welch stated, "At the end of the day it needs to be a voluntary action." President Price asked, "Vice President Patterson are you prepared to sign the audit?" Vice-President Patterson responded, "I continued to call the auditors to try to get this resolved at the time I was President. So I would not be comfortable signing the audit."

Trustee Williams asked, "What typically happens if you have mass exodus of executive management and no one to be held accountable?"

Attorney Welch said, "He has not ever seen this before."

Trustee Williams stated, "I'm in agreement with Trustee McCaskill that if Kim Peake was in management there shouldn't be a problem signing the letter."

Trustee McCaskill stated, "What are we talking about! This is not a democracy. This is a dictatorship. Somebody there is going to sign the letter."

Attorney Welch stated, "We should reach out to Lauterbach & Amen to see if they will accept Kim's signature."

President Price asked, "Director Menzies, if Kim does not sign are you willing to sign?"

Menzies responded, "Absolutely."

President Price opened the floor for Audience Participation.

Ms. Jerlene Harris addressed the board. President Price thanked her for her comments.

President Price made a motion to adjourn the meeting at 7:12pm. Trustee McCaskill seconded the motion.

Roll Call: Ayes: Trustee Garcia, Trustee McCaskill, Trustee Williams, Vice-President Patterson, President Price. Nays: none. Motion carried.