



**PLS System Meeting – Summary**  
**March 20, 2015**  
**@ Pioneer Library System**

Rebecca Budinger-Mulhearn, **AVO**; Diana Thorn, **BLO**; Jenny Goodemote, Mary Ferris, **CAN**; Erin Robinson, **CAS**; Melissa Correia, **CS**; Kelsy Hibbard-Baker, **GPL**; Wendy Krause, **HPL**; Theresa Streb, **LYO**; Tracy Whitney, **MAR**; Sharon Stanley, **MM**; Blanche Warner, **NAP**; Sandra Hysten, **ONT**; Patricia Baynes, **PAL**; Stacey Wicksall, Amy Aderman, **RJ**; Donna Norris, **ROS**; Carol Garland, **SOD**; Elly Dawson, **VIC**; Lisa Gricius, **WAR**; Dottie Patt, **WOL**; Lauren Moore, Ron Kirsop, Lindsay Stratton, Bob Wicksall, Adam Keuer, Matthew Kominiarek, Cindy Gardner, Heidi Jensen, Jeanne Hayes, **PLS**.

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## **Announcements**

### Ron (PLS):

- Grants & Scholarships – see opportunities and application info: <http://pls-net.org/grants-and-scholarships>
- CE Calendar – new calendar on the PLS website: <http://pls-net.org/events>. (no longer using Evanced)

Lindsay (PLS): OWWLAC, 3/24, shorter meeting 10-11:30. At 11:30 is webinar with presenter David Lankes. See PLS calendar of events. <http://pls-net.org/events>

### Lauren (PLS):

- Thurs, April 30, workshop Carole Stephens from Macaroni Soup. A 90-minute workshop from 9 - 10:30 am called "Active Music: Brain Food, Body Fuel", with tips & ideas for incorporating music into storytime.
- Trustee newsletter has been emailed to trustees. Includes upcoming Trustee workshops: spring workshop at 2 locations: Castile & Wood, and fall workshop in Wayne & Wyoming counties, libraries TBA.
- Harwood Institute Workshop June 6: public service training – developing community-minded service. Limited spots available. Application process for attending – short essay, if more than 23 apply.
- Ancestry.com – are libraries interested? 1-5 libraries = \$888 each; 5+ = \$765. Lauren will send out survey to help gauge interest. Lyons has basic subscription, in use library only, that does not include ability to create family tree. Chris at Geneva used for a Genealogy Research Club. Can add Heritage patch to subscription at discount. Ontario has subscription with Heritage option.

## **Sharing**

Rebecca (AVO): has copy of Aging Backwards today. Would anyone like to view before purchasing?

Diana (BRI): Talking to accounting firm in Victor about bookkeeping and inquiry about discount for non-profits.

Melissa (CS): In preparation for PLSDAC meeting in April, Melissa asks libraries to ask library staff if they have an interest or talent to share and if they are willing to present as a library program. Libraries can then exchange staff to present programs. Example: Melissa is from an Italian household and will do a program on making pasta. She has borrowed several pasta making machines for her program. An easily reproducible program that can be done at other libraries.

Theresa (LYO) attended the Silo Busting Bonanza - 22 poster sessions from libraries in the region - an RRLC event held at Artisan Works, Blossom Rd, Rochester. <http://rrlc.org/training/silo-busting-bonanza/> Seed swap was a favorite.

Elly (VIC): Tim Niver at Victor Farmington Library is looking into doing a seed swap.

Stacey (MAC): Cornell Cooperative Extension is doing a gardening/seed program at the library on April 11.

### Shawn (NEW):

- Encouraged library staff to join NYLA. Shawn is member of the Public Library Section. Nominations are being accepted for 3 awards, send nominations by June 30. Also, applications being accepted for 5 scholarships to NYLA conference (must attend certain events). Contact Shawn McConnell at the library for more information or visit NYLAs [PLS awards & scholarships](#) page.

**Emerging Trends & School District Library Roundtable follows the system meeting. All libraries welcome to attend.**

## **Getting Audit-Ready**

Facilitator: Lauren Moore

Presenters: Tom Lauffer and Tom Zuber, Raymond F. Wager, CPA

See *handout on TWiki*: <http://plum.pls-net.org/twiki/bin/view/Members/Meetings/SystemMeeting20150320>;  
Best Practices for Libraries.

### **Key Areas Discussed:**

#### Claims Audit Process

- every payment goes through same process
- what things to look for prior to payment approval
- expenditures – appropriate and in the scope of operating the library
- use vouchers (i.e. purchase orders, Quickbooks has voucher system that can be developed) – document includes: name of library, vendor, description of purchase, what budget line, who authorized purchase

#### Cash Handling Procedures

- have cash management policy
- have a safe (not holding money in a bottom desk drawer)
- money is recorded when collected
- reconcile bank statements

#### Written Policies for Finance Related Areas

- procedures and policies go hand-in-hand
- and you have got to follow them

#### Payroll Processing Policies and Procedures

- accurate time recording (i.e. time sheets)
- vacation and sick time consistent with personnel policies and procedures
- have employee handbook
- Board approves pay rates
- Two sets of eyes on payroll

#### Adequate Controls Over Accounting and Reporting

- Minimum two sets of eyes on everything
- Need segregation of duties; someone taking in cash, handling disbursements, and bank reconciliation (aka balancing the checkbook) is **not** the same person

#### Mitigating Controls

- Provide monitoring/additional oversight to enhance checks and balances
- Ultimately board is financially responsible

**After the presentation**, an OSG audit experience.

There was a learning experience, helping to familiarize auditors with what libraries do and why they do what they do. Auditors are looking for checks & balances, and

they will ask for such things as:

- Policies, and want to know that they were followed
- who handles money, banking, who spends
- who orders and checks in materials

Suggestions:

- work with your library board
- convince library boards to hire an auditor
- You can respond to OSC
- There was a need to create separation of duties, which can be challenging when staff are so familiar with former procedures
- Post policies on library website
- Have a lawyer look at policies

Member libraries felt today's presentation would be very helpful for library trustees.