BOULDER CITY LIBRARY BOARD OF TRUSTEES MEETING
Minutes from the December 12, 2019 meeting for the January, 2020 meeting.

Members Present: Jeff Breeden; Chair, Marita Rhinehart; Vice Chair, Michele Franzese Rustigan, and Erica Tietjen

Also Present: Director Kimberly Diehm, Assistant Director Anne Karr, Martin Einert and Deanna Duffy.

The regular meeting of the Library Board of Trustees was called to order at 7:02 p.m. by Chair Jeff Breeden.

I. Pledge of Allegiance Led by Erica Tietjen

II. Citizen Participation: Items raised under this portion of the Agenda cannot be acted upon until provisions of Nevada’s Open Meeting Law have been completed. Therefore, any action on such items must be considered at a later meeting. Public comment is generally limited to 5 minutes per person.

There were no comments at this time.

III. Consent Agenda: Matters considered routine by the Board of Trustees and which may be enacted in one motion. Any item, however, may be discussed separately per Board member request. Any exceptions to the Consent Agenda must be stated prior to approval.

1. Adoption of agenda Defer the reports and move #2.
2. Acceptance of minutes of the regular meeting of October 16, 2019
3. Expenses from October 2019
4. Expenses from November 2019

Marita Rhinehart moved that the consent agenda as amended, the minutes of the regular meeting of October 16, 2019, and bills paid of $53,709.48 from October/November and $61,305.93 from the November/December, be accepted. Michele Franzese Rustigan, seconded. Motion carried.

IV. Reports:

1. Director's monthly Library Status Report and Department Head Reports, Kimberly Diehm

Kim met a family as they were leaving the community after being in Boulder City for three months. The Darling family expressed appreciation for the games, Legos, and the cake pans. The mom said she was going back to her Georgia library after being here with the National Park Service and asking why they didn’t have such things.

Jeff asked about the rotunda light. It burned out again. Unless a patron wants to sponsor the funding of replacement bulbs, it will remain out. Kim indicated there was something
fundamentally wrong as it has been a long term problem. Investing in an electrician to investigate was suggested when renovation occurs.

Marita complimented the staff for the number of items weeded and she praised the leaders.

V. Report/Discussion/Action Possible: The agenda items in this section are for discussion and for possible action. The items may be heard in any order; two or more items may be combined for consideration; an item may be removed from the agenda; or discussion related to an item may be delayed at any time.

1. Library Interest in 651 Adams Blvd - Action Possible, Jeff Breeden

Kim explained she had reworked the letter previously sent to the City and Michael Mays conveyed the information to the new Council. The report should be done in January. Discussion followed about the decision made the preceding evening about 801 Adams and its use by Lend-A-Hand. Michele indicated the Council had agreed to have the building appraised. Kim had been told once the report was in, the City would decide how to proceed.

Jeff noted the Facilities Manager had mentioned preventative maintenance in a previous report. That could potentially compete for capital expenditure funds. If offered the building, Jeff wanted to be prepared for that expense. Kim said the potential HVAC issue was addressed, and without reviewing her notes she recalled it being okay for now, but attention was recommended in the next 5 years.

Anne offered photos from the tour the Board members had taken of the property. Jeff suggested providing them with the next Board Packet and making copies available for the public so as to be in compliance with Open Meeting Law.

2. Annual audit report - Action Possible, Martha Ford

Martha Ford, with Piercy Bowler Taylor & Kern presented the audit report. She provided the financial statement and required communications letter as part of her report. She asked for questions. Jeff asked about implementation of new standards, to which Martha replied all were implemented and done last year. The new standard coming up will not affect the library until 2021. She indicated the library only has a single lease for copiers so in 18 months when the new standard has to be implemented it should be seamless. She drew the Board’s attention to pages 24 and 25 of the report where other governmental standards were listed and indicated none should affect the library district at all.

Jeff requested that Martha explain the one significant finding for the purpose of updating the newest trustee Michele Franzese Rustigan. Martha noted the significant finding in the required communications as well as at the bottom of page 44 of the report. Martha explained auditing standards which were first issued 10+ years ago
which require there be a person qualified to prepare the financial document as part of the organization. She noted the executive directors of the library district since that time have opted not to spend the extra funds to hire a Government Accounting Standards Board (GASB) qualified accountant. They have made the decision to spend funds on programs for the public instead and accept having this deficiency included in the report as a finding each year. The Directors have felt the minimum $80,000 to $100,000 wage for this accountant would be a financial burden and those funds can better serve the community in other ways.

Martha shared that this insufficiency was reported the first couple of years as a weakness. Martha credited Kim with learning sufficient information to oversee the financial operations, however, she is not an accountant; so this will continue to be listed as a finding in the report every year. Martha discussed the value of having a CPA on the Board and even suggested seeking a volunteer CPA consultant to comply with new standards requiring competency for management or the Board to oversee the financial statement preparations. Beginning next year with the new Yellow Book (Generally Accepted Government Auditing Standards – GAO), business owners or a CPA who at least understand financial statements, even if they cannot put them together, will be a required financial competency. Martha made a point to let the Board know this as they consider new members. She said perhaps a consultant could be retained to review statements to fill in the gap between Kim’s understanding of operations and the financial requirements. Jeff was informed by Martha that the requirements were in the 2018 portion of the Government Operating Standards. The performance standards are effective right now. Others will take effect next year.

Due to the new standards, Martha will have to deal with safeguards and competencies more than ever before, but as long as the library has people on the Board who can read and understand the financials as a safeguard, it should not be an issue. She also mentioned, with gratitude, the implementation of QuickBooks this year instead of Quicken.

Michele Franzese Rustigan moved to accept the audit. Marita Rhinehart seconded. Motion carried.

3. Minimum Public Library Standards Review – Action Possible, Kim Diehm

Kim presented the completed Minimum Public Library Standards annual form and explained the library is qualified at 13% by use of option C. She explained meeting minimum standards helps the library to be eligible for grants.

Marita Rhinehart moved to accept the Minimum Public Library Standards for the state of Nevada for the calendar year 2020. Erica Tietjen seconded. Motion carried.

4. Board of Trustees By-law review – Action Possible, Kim Diehm
The Pahrump library director called and was asking about the BCLD Trustee By-Laws. As it had been six years since they were amended, Kim wanted to see if they would like to review them. It was noted that amended was spelled wrong and could use a correction. Kim offered to retype them so the typewriter dating could be updated but the Trustees mentioned they liked the appearance as it is. They were given Henderson and Pahrump by-laws for comparison. Members felt listing the scheduled reviews on the back like Henderson had done would be an improvement to make it clear they had been looked at.

Erica suggested that Section 3 agenda order is now slightly different. Kim explained the issue Pahrump had with their Commissioner over gun policy and how it affected the appointment of their new Trustee. The Board expressed they did not see how a similar situation would fall under the by-laws. It would be a situation that might require going to court. A simple majority vote to change policy or by-laws might be possible rather than attempting to prepare for all situations.

Marita noted other wording seemed rigid and preferred the free flowing format of the current by-laws. Jeff said the by-laws do not specify how to call a special meeting or being in compliance with the Open Meeting Law, but the Board determined it was not necessary to spell it out in the by-laws. The Board did not see a need to spend resources to revamp the document. They did like having the adapted and reviewed dates at the end and asked Kim to add that without disturbing the archival, quaint quality of the document as it is.

VI. Announcements:

1. Duffy Hudson Presents: A Christmas Carol, 2pm, Community Room, Friday December 13, 2019
2. Cooking Class: Low Sugar Baking, 12pm, Community Room, Saturday December 14, 2019
3. Family Holiday Storytime, 10am, Board Room, Monday December 23, 2019
4. Library Closed for Christmas, Tuesday and Wednesday, December 24-25, 2019

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Deanna offered a reminder about the mystery book group and new fantasy book group.

VIII. Adjournment:

Erica Tietjen moved to adjourn. Michele Franzese Rustigan seconded. Meeting adjourned at 7:42.