

**Minutes of the Regular Monthly Meeting of the
Alpena County George N. Fletcher Public Library
Board of Trustees**

Call to Order: A meeting of the Alpena County Library Board of Trustees was called to order on Wednesday, March 16, 2022, at 4:00 p.m. by President Joseph Garber.

Present:

Board of Trustees: Joseph Garber, Michelle Cornish, Quintin Meek, Ron Meneghel

Staff: Eric Magness-Eubank, Beth DeCaire, Don La Barre, Jessica Luther

Friends of the Library: Mary Alice Comar

Absent: Mark Hunter

Minutes: It was moved by Meek with support from Cornish to approve the minutes of the February 16, 2022, regular meeting of the Board of Trustees. The motion passed.

Treasurer's Report: The Treasurer's Report was reviewed, and Garber directed it to be filed as presented subject to final audit.

Review and Approval of Bills: It was moved by Meneghel and supported by Cornish that both sets of bills as presented be approved. The motion passed.

Friends of the Library Report: Comar reported that they are still looking for new board members and that the newsletter is in process.

Old Business:

Garber requested the agenda be reordered.

- A. **TBNMS Agreement:** Magness-Eubank and La Barre met with Sarah Waters last week. Magness-Eubank will be meeting with Jeff Gray on March 14 to communicate that the funding component of the arrangement needs to be solidified. La Barre escorted the trustees to the Special Collections archive to familiarize them with the collection.
- B. **Building Project**
 - a. **Resolution to Transfer Funds to Building Authority-** A resolution was presented authorizing the Alpena County Treasurer to transfer \$148,025 from the Library General Fund to the Building Authority for the May 1, 2022, bond payment. It was moved by Meneghel with support from Meek to approve the resolution. The motion passed. A signed copy of the resolution is attached to the minutes.
- C. **Elevator:** Magness-Eubank reported that Great Lakes Elevator examined the elevator a few weeks ago and found nothing to be wrong however a patron was stuck for ten minutes the evening before. He has requested that the elevator manufacturer pay a service call. Until the problem is remedied, the elevator will remain out of service.

- D. Strategic Planning:** Magness-Eubank reviewed the RFP for consultants to facilitate the strategic planning process. He anticipates the responses to be received by the May board of trustees meeting.
- E. Policy Review:** Draft policies for the Capital Asset, Fraud Risk Management, and Whistleblower policies were reviewed. Sample Investment and Fund Balance policies were shared. Magness-Eubank reported that the Investment and Fund Balance policies would need to be reviewed by Straley, Lamp, and Kraenzlein.
- It was moved by Meneghel with support from Cornish to adopt the Capital Asset policy with a capital threshold of \$5,000. The motion passed.
- It was moved by Meek with support from Cornish to adopt the Fraud Risk Management policy as presented. The motion passed.
- It was moved by Cornish with support from Meneghel to adopt the Whistleblower Policy as presented. The motion passed.
- F. New Hires:** Magness-Eubank shared that he has hired two people for the service desks.
- G. Other:** Magness-Eubank reviewed the memo on personnel matters including internal salary equity issues. He requested that a comprehensive review of compensation and the establishment of a process for salary adjustments be developed. He also requested that the wages of two staff members be increased to \$13.00. It was moved by Meek with support from Cornish to accept the request. The motion passed. Magness-Eubank added that he will have a recommendation at the April meeting for three additional staff members requesting salary reviews due to increased responsibilities and job performance. Garber directed the Personnel Committee to meet to develop a process for salary increases.

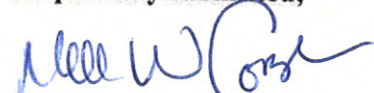
New Business


- A. Other:** Garber reported that Magness-Eubank has provided an outline of his work schedule dividing his time between the library and working from home. He and Meek will be meeting with the staff to discuss.
- B. April Meeting:** To ensure a quorum for the April meeting, Luther will send a Doodle poll to determine the availability of the trustees.

Assistant Director Report: The written report was reviewed. Luther added that notification had been received that a grant of just under \$3,000 has been received from the Community Foundation for the Makerspace,

Adjournment: President Garber declared the meeting adjourned at 6:00 p.m. The next regular meeting will be rescheduled.

Respectfully submitted,


Michelle Cornish
Secretary


Jessica Luther
Recording Secretary



Alpena County George N. Fletcher Public Library

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At a regular meeting of the board of the Alpena County George N. Fletcher Public Library held on the 16th day of March, 2022 at 4 PM Eastern time at the Alpena County George and Fletcher Public Library Building in Alpena, Michigan, there were:

Present: Joseph Garber, Ronald Meneghel, Quentin Meek, Michelle Cornish

Absent: Mark Hunter

The following preambles and resolutions are offered by Meneghel and seconded by Meek.

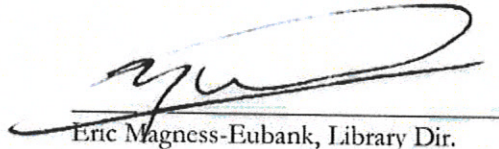
In order to make a scheduled bond payment due May 1, 2022, The Library Board of the Alpena County George N. Fletcher Public Library hereby authorizes The Treasurer of Alpena County to transfer \$148,025 from the Library General Fund to the Building Authority of Alpena County.

YES: Joseph Garber, Ronald Meneghel, Quentin Meek, Michelle Cornish

NO: None

The Resolution was declared adopted

The undersigned, being the duly qualified Director of the Alpena County George N. Fletcher Public Library Board of Trustees, certifies that the foregoing is a true and complete copy of a resolution duly adopted by this board at a regular meeting held on the 16th day of March, 2022, at which a quorum was present and remained throughout and that an original thereof is on file in the records of this Board. I further certify the meeting was conducted, and public notice thereof was given, pursuant to and in full compliance with Act No. 267, Public Acts of Michigan, 1976, as amended, and that minutes of such meeting were kept and will be or been made available as required thereby.



Eric Magness-Eubank, Library Dir.

DATED: March 16, 2022

Alpena County Building Authority
Building Authority Bonds, Series 2020
\$2,775,000

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
11/01/2020	-	-	-	-
05/01/2021	130,000.00	3.000%	49,159.31	179,159.31
11/01/2021	-	-	33,025.00	33,025.00
05/01/2022	115,000.00	3.000%	33,025.00	148,025.00
11/01/2022	-	-	31,300.00	31,300.00
05/01/2023	120,000.00	3.000%	31,300.00	151,300.00
11/01/2023	-	-	29,500.00	29,500.00
05/01/2024	125,000.00	3.000%	29,500.00	154,500.00
11/01/2024	-	-	27,625.00	27,625.00
05/01/2025	125,000.00	3.000%	27,625.00	152,625.00
11/01/2025	-	-	25,750.00	25,750.00
05/01/2026	130,000.00	3.000%	25,750.00	155,750.00
11/01/2026	-	-	23,800.00	23,800.00
05/01/2027	135,000.00	3.000%	23,800.00	158,800.00
11/01/2027	-	-	21,775.00	21,775.00
05/01/2028	135,000.00	3.000%	21,775.00	156,775.00
11/01/2028	-	-	19,750.00	19,750.00
05/01/2029	140,000.00	3.000%	19,750.00	159,750.00
11/01/2029	-	-	17,650.00	17,650.00
05/01/2030	145,000.00	3.000%	17,650.00	162,650.00
11/01/2030	-	-	15,475.00	15,475.00
05/01/2031	145,000.00	3.000%	15,475.00	160,475.00
11/01/2031	-	-	13,300.00	13,300.00
05/01/2032	155,000.00	2.000%	13,300.00	168,300.00
11/01/2032	-	-	11,750.00	11,750.00
05/01/2033	160,000.00	2.000%	11,750.00	171,750.00
11/01/2033	-	-	10,150.00	10,150.00
05/01/2034	160,000.00	2.000%	10,150.00	170,150.00
11/01/2034	-	-	8,550.00	8,550.00
05/01/2035	165,000.00	2.000%	8,550.00	173,550.00
11/01/2035	-	-	6,900.00	6,900.00
05/01/2036	165,000.00	2.000%	6,900.00	171,900.00
11/01/2036	-	-	5,250.00	5,250.00
05/01/2037	170,000.00	2.000%	5,250.00	175,250.00
11/01/2037	-	-	3,550.00	3,550.00
05/01/2038	175,000.00	2.000%	3,550.00	178,550.00
11/01/2038	-	-	1,800.00	1,800.00
05/01/2039	180,000.00	2.000%	1,800.00	181,800.00
Total	\$2,775,000.00	-	\$662,959.31	\$3,437,959.31

Yield Statistics

Bond Year Dollars	\$28,885.21
Average Life	10.409 Years
Average Coupon	2.2951516%
Net Interest Cost (NIC)	1.6291482%
True Interest Cost (TIC)	1.5678949%
Bond Yield for Arbitrage Purposes	1.3536083%
All Inclusive Cost (AIC)	1.7588310%

IRS Form 8038

Net Interest Cost	1.4208709%
Weighted Average Maturity	10.278 Years

Alpena County Building Au | SINGLE PURPOSE | 7/29/2020 | 11:10 AM

Capital Asset Policy

Purpose: this policy is being established to establish criteria for the capitalization of various types of fixed or tangible assets to meet the provisions of Governmental Accounting Standards Board no. 34 (GASB 34).

Definitions: capitalized items are furniture, equipment, improvements, buildings, or other assets, which have a life expectancy of more than a year, and when purchased have an individual price in excess of five thousand dollars (\$5000). Capitalized items will also include the library's collection of books that have a life expectancy of more than a year, regardless of price.

Non-capitalized equipment is defined as equipment or assets, purchased or acquired, with a value of less than five thousand dollars (\$5000). Non-capital items are expensed (such as office supplies like folders, envelopes, stamps, paper, pencils tape, staplers) are expensed.

Assets are defined as any items of value acquired by the library. This could include land, buildings, art works, historical materials, or anything else of significant monetary value. This includes collections of the library. Tangible assets are defined as anything which can be perceived by one or more of the senses.

Library collections, and all additions to that collection, of governmental entities are not required to be capitalized whether donated or purchased that meet certain conditions. However, in accordance with recommended best practices of the government finance officers association, the Library considers that by not capitalizing the collection of books would be an omission of an entire class of assets. Therefore, the Library has opted to capitalize its collection of books.

Circulating Library materials are not capitalized because they fail to meet the library's useful life criteria.

Policies: The Library will establish an accounting or record-keeping system that identifies all assets subject to GASB 34. The records will be updated annually and made available to the auditors.

Depreciation will be recorded using the straight-line depreciation method over the useful life of the asset. All capitalized assets will be listed with their description, date of acquisition, acquisition cost, useful life, and residual or salvage value.

In cases where no purchase price can be obtained (historical treasures, works of art, and other similar valuables), a value and useful life will be assigned by the Library Director or his/her designee. This value shall be the estimated fair market value. Every attempt, within reason, will be made to determine the actual value of the item in question, before the value is recorded.

Whistleblower Policy

The Library is committed to the highest standards of openness, honesty, and accountability. In consideration of that commitment, the Library expects employees and others with serious concerns about any aspect of the Library's ongoing operations to come forward and voice those concerns. This whistle-blowing policy is intended to encourage and enable employees to raise serious concerns within the Library without fear of retaliation.

Employees are often the first to realize that there may be something seriously wrong within the Library. However, they may refrain from expressing their concerns because they feel speaking up would be disloyal to their colleagues. They may also fear harassment or victimization.

I. Scope

This policy aims to:

- provide avenues for employees to raise concerns and receive feedback on any action taken
- reassure employees that when providing information in good faith they will be protected from retaliation or victimization
- inform employees how to take the matter further, if they are dissatisfied with the response This whistle-blowing policy is intended to cover concerns of any employee or of any individual closely involved in the operations of the Library. These concerns may be about something that:
 - is unlawful
 - violates the Library's stated policies
 - falls below established standards of practice
 - represents improper conduct

2. Safeguards

The Library recognizes that the decision to report a concern can be a difficult one to make, possibly because of the fear of retaliation from those responsible for the misconduct.

The Library will not tolerate harassment or victimization and will take action to protect those who raise a concern in good faith.

Every effort will be made to protect an individual's identity if they report a concern and do not want their name disclosed. The investigation process, however, may reveal the

source of the information, and/or a statement by the individual may be required as part of the evidence.

Individuals are encouraged to put their names to allegations. Concerns expressed anonymously are much less powerful, but they may be considered at the discretion of the Library. In exercising this discretion, the factors to be considered include:

- the seriousness of the issues raised
- the credibility of the concern
- the likelihood of confirming the allegations from attributable sources If an allegation is made in good faith, but is not corroborated by the investigation, no action will be taken against the originator of the allegation. If individuals make malicious allegations, disciplinary action may be considered against that individual.

3. Raising a concern

For less serious issues, employees should normally raise concerns with the Library's director. In general, however, the whistle-blowing policy should be applied for issues that are potentially more serious and/or sensitive. The first step is to approach the Library director. If the subject of the allegation happens to be the director, then the Executive Committee of the Board of Trustees should be contacted. In all cases, an initial investigation will determine whether or not a full investigation is required.

Concerns should be reported in writing using the fraud, theft and corruption disclosure form (attached). These forms can be obtained confidentially from the Library's director or any member of the board of trustees. The background and history of the issue, together with pertinent dates, should be included on the form. Include as much detail as possible, including the reason why the individual suspects fraud, theft, or corruption. The earlier the concern is reported, the easier it is to investigate and take action. Although employees are not expected to prove the truth of an allegation, they will need to demonstrate that there are sufficient grounds for concern.

4. How the complaint will be handled

The action taken by the Library will depend on the nature of the concern. The matters raised may be investigated internally and/or reported to the police.

The amount of contact between the investigator and the originator of the complaint will depend on the nature of the issues raised, the potential difficulties involved, and the clarity of the information provided. The Library will take steps to minimize any difficulties that the originator of the complaint may experience as a result of their concern.

Allegations will be addressed as follows depending on the nature of the allegation:

- an internal investigation by the Library director, the executive committee of the board of trustees, or an external auditor

- referral of criminal matters to the police

The complainant will receive, within ten (10) working days of a concern being received, written communication:

- acknowledging that the concern has been received
- indicating how the matter will be handled
- giving an estimate of how long it will take to provide a final response
- telling them the status of the initial investigation
- telling them if any further investigation will take place, and if not, why

The investigation will be planned with consideration to the following:

- resources required to investigate the allegation
- legal status of the allegation (e.g., theft or breach of procedure)
- internal disciplinary procedures
- level of evidence required
- protection of data and documents required; in compliance with the Library Privacy Act
- minimization of the effect on employees and others
- recovery of lost funds and minimizing the potential for further loss
- review of any improvements required to prevent re-occurrence

The Library appreciates that individuals who report the alleged fraud, theft, or corruption need to be assured that the matter has been properly addressed. Thus, where appropriate and subject to legal constraints, they will receive information about the outcome of any investigation.

If the allegation of fraud, theft, or corruption directly impacts another organization, the highest ranking officer at that organization will be informed.

Fraud Risk Management Policy

I. Organizational Code of Conduct

The library, its employees, board of trustees and volunteers must, at all times, comply with all applicable laws and regulations. The Library will not condone activities which achieve results based on unethical business practices, or through violation of the law. The library does not permit any activity that fails to stand the closest possible public scrutiny. Accordingly, employees, trustees and volunteers must ensure that their actions cannot be interpreted as being in any way, in breach of the laws and regulations governing the library's operation.

Employees and volunteers uncertain about the application or interpretation of any legal requirements should refer the matter to the Library director, who, if necessary, should seek the advice of the board of trustees or the library's attorney.

2. General conduct: The Library expects its employees, trustees and volunteers to conduct themselves in a professional and businesslike manner.

3. Conflicts of interest:

Employees and trustees will perform their duties conscientiously, honestly, and in accordance with the best interests of the library. Neither employees nor trustees may use their position, or the knowledge gained as a result of their position for private or personal advantage or to obtain financial gain.

Specifically, in the event that a trustee recognizes an actual or potential conflict of interest, the trustee is expected to disclose to the board any financial or personal beneficial interest, direct or indirect, and abstain voluntarily from discussion or voting on any issue that raises such conflict of interest. If any member of the board perceives a possible conflict of interest position for any other trustee, the possible conflict should be brought to the attention of the board and the board as a whole should determine whether the issue represents a conflict of interest.

4. Outside activities, employment, and directorships

All employees and trustees share a serious responsibility for the library's good public relations, especially at the community level. Their readiness to help with religious, charitable, educational, and civic activities brings credit to the Library and is encouraged. However, employees and trustees must avoid acquiring any business interest or participating in any activity outside the Library that would, or would appear to:

- create an excessive demand upon their time and attention, thus depriving the Library of their best efforts on the job
- create a conflict of interest - an obligation, interest, or distraction - that may interfere with the independent exercise of judgment in the library's best interest

5. Relationships with clients and suppliers Employees and trustees should avoid investing in or acquiring a financial interest for their private accounts in any business organization that has a contractual relationship with the Library or that provides goods, services, or both to the library, if such investments or interest could influence or create the impression of influencing their decisions in the performance of their duties on behalf of the library.

6. Gifts, entertainment, and favors

Employees and trustees must not accept entertainment, gifts or personal favors that could, in any way, influence, or appear to influence, business decisions in favor of any person, business, or organization with whom or with which the Library has, or is likely to have, business dealings.

7. Kickbacks and secret commissions

With regard to the library's business activities, employees and trustees may not receive payment or compensation of any kind. In particular, the Library strictly prohibits the acceptance of kickbacks and secret commissions from suppliers or others. Any breach of this rule will result in immediate termination and prosecution to the fullest extent of the law.

8. The Library funds and assets

Employees and trustees who have access to the Library funds in any form or amount must follow the prescribed procedures for recording, handling, and protecting the money. The Library imposes strict standards to prevent fraud, theft, or dishonesty. If an individual becomes aware of any evidence of fraud or theft, a fraud, theft and corruption disclosure form should be filed so that the Library can promptly investigate the matter. When an employee or trustee position requires expending Library funds or incurring reimbursable personal expenses, that individual must use good judgment on the library's behalf to ensure that good value is received for the expenditure.

The Library funds and assets are for Library purposes only. For more information about what are considered Library funds and assets please review section 4, chapter 23 "limits of municipal expenditures" in The Michigan Municipal League's handbook for municipal officials available online at <http://www.mml.org/resources/publications/ebooks/index.html#hmo>.

9. Records and communications

Accurate and reliable records of many kinds are necessary to meet the library's legal and financial obligations and to manage the affairs of the library. The library's books and records must reflect all business transactions in an accurate and timely manner. Employees and trustees responsible for accounting and recordkeeping must fully disclose and record all assets and liabilities, and must exercise diligence in enforcing these requirements.

Employees and trustees must not make or engage in any false record or communication of any kind, whether internal or external, including but not limited to:

Adopted March 16, 2022

- false expense, attendance, production, financial, or similar reports and statements
- false advertising, deceptive marketing practices, or other misleading representations

10. Dealing with outside people and organizations

Employees and trustees must take care to separate their personal roles from their Library positions when communicating on matters not involving Library business. Employees and trustees must not use Library identification, stationery, supplies, and equipment for personal or political matters.

The Library should have a policy that identifies a spokesperson. The spokesperson could be the Library Director, a designated staff person, or a trustee. No other employee should speak for the library, unless specifically authorized to do so; and should refer all communication matters to the designated person.

When dealing with anyone outside the library, including public officials, employees and trustees must take care not to compromise the integrity or damage the reputation of the library, or any outside individual, business, or governmental body.

Trustees must remember that all authority is vested in the full board and not with individual board members. All board members are expected to support the majority decision of the board, regardless of how they personally voted on the matter.

II. Prompt communications

In all matters relevant to patrons, suppliers, government officials, the public and others within the library, employees and trustees must make every effort to achieve complete, accurate and timely communications, responding promptly and courteously to all proper requests for information and to all complaints.

12. Privacy and confidentiality

When handling financial and personal information about patrons or others with whom the Library has dealings, employees and trustees should observe the following principles:

- collect, use, and retain only the personal information necessary for Library business
- protect the physical security of this information at all times, and retain information only for as long as necessary or as required by law, including the Library privacy act. Limit internal access to personal information to those with a legitimate business or legal reason for seeking that information, and only use personal information for the purposes for which it was