

Gladwin County District Library Board Meeting
Meeting, @ 5 p.m. April 20, 2021
Gladwin County District Library
106 Tonkin St.
Beaverton, MI 48612

John Rhode
4-20-21

John Rhode	President	Term 12-23
Robert Kusch	Vice-President	Term 12-22
Barbara Lyons	Secretary	Term 12-21
Bob Frei	Treasurer	Term 12-24

Becky Miller	Trustee	Term 12-24
Nancy Bodnar	Trustee	Term 12-21
Madalyn Steyer	Trustee	Term 12-22
Lori Fall	Trustee	Term 12-23

Others Present:

- A. CALL TO ORDER
- B. PLEDGE OF ALLEGIANCE
- C. APPROVAL OF AGENDA
- D. APPROVAL OF MINUTES
- E. REPORTS
 - a. Genealogical Society
 - b. Friends of the Library
- F. PUBLIC COMMENTS
- G. APPROVAL TO PAY BILLS
 - a. Board Bills
 - b. Prepaid
- H. ACTIVITY REPORTS
 - a. Circulation Report
 - b. Director's Report
- I. COMMITTEE REPORTS
 - a. Finance
 - b. Personnel
 - c. Building
 - d. Ad hoc committee
- J. COMMUNICATIONS
- K. OLD BUSINESS
- L. NEW BUSINESS
 - a. Resolution to Approve the Audit
- M. BOARD COMMENTS
- N. ADJOURNMENT

mag
Next Gladwin County District Library Board Meeting – April 20th 5:00 PM
Gladwin County District Library
402 James Robertson Drive
Gladwin, MI 48624

John Clepton
4-20-21

In Order to accommodate your needs, individuals with disabilities requiring auxiliary aids or services at the meeting should contact the Library Director John Clepton at (989)426-8221.

Approved by: 

Date: 4-20-21




Gladwin County District Library
Board of Trustees Regularly Meeting
BOARD MINUTES
Tuesday, March 16, 2020 at 5:00 p.m.
Virtual Meeting via Zoom

Those attending include: President John Rhode, Vice President Bob Kusch, Secretary Barb Lyons and Treasurer Bob Frei.

Trustees: Nancy Bodnar, Lori Fall, Becky Miller.

Excused Absent: Madalyn Steyer,

Also attending: Gladwin County District Library Director John Clexton, Kathleen Lennon, Jessica Warner.

AWARDS Etc. 

A) Call to Order:

Meeting called to order at 5:00 pm. by President Rhode.

B) Pledge of Allegiance:

Pledge of Allegiance was recited.

C) Approval of Agenda:

With a motion to approve the agenda as presented by Fall, second by Lyons to approve the agenda with no corrections or additions.

Rhode- aye	Kusch-aye	Lyons- aye	Frei- ABSENT (arrived 5:06)
Bodnar- aye	Steyer-ABSENT	Fall- aye	Miller-aye

Motion carried with 6 ayes 0 nays.

D) Approval of Minutes:

With a motion to approve the February 2021 minutes as presented with the corrections or additions with a motion by Lyons, supported by Frei, a roll call vote was taken with the following results:

Rhode- aye	Kusch-aye	Lyons- aye	Frei- aye
Bodnar- aye	Steyer-ABSENT	Fall- aye	Miller-aye

Motion carried with 7 ayes 0 nays.

Approved by: JL/Khu

Date: 4-20-21

E) Reports:

- a. Genealogy-Please see Board Packet for details.

- b. Friends of the Library-Please see Board Packet for details.

F) Public Comments:

No public comments given at this meeting.

G) Approval to Pay Bills:

With a motion by Falls, second by Frei to pay bills as follows:

Prepaid(s) in the amount of \$ 3,168.26

Payroll(s) in the amount of \$15,086.89

Additional bills: \$26,331.39

With a total amount of bills to be paid of: \$44,586.54

With a motion to pay bills by Frei, supported by Lyons, a roll call vote was taken with the following results:

Rhode- aye	Kusch-aye	Lyons- aye	Frei- aye
Bodnar- aye	Steyer –ABSENT	Fall- aye	Miller- aye

Motion carried with 7 ayes 0 nays.

H) Activity Reports as Follows:

Director's Report and Circulation Report, given by Director Clextion.

1362 door count and curbside amounts. Checkouts 7344 wireless 1618. Overdrive products are going up. Virtual library programs-1421 likes on Facebook. Door count and curbside numbers have increased from 586 to 1,050. Checkouts went from 3,622 to 7,459. Everything is maintaining not much loss or gains, but maintaining. E-materials are steady as well as virtual library programs. New incentives, such as a Easter egg hunt, spice world tour, garden kits and adult craft kits.

Directors report, pandemic and restrictions are still in effect. We cannot have more than 25 people in one space. Face masks and 6ft social distancing. Everything will be a slow process, not going to jump into immediate in person program. Summer Reading is right around the corner. Having a wrap up party for summer reading, the friends of the library is donating \$2,000. This month there were a lot virtual and zoom calls, uniform chart of accounts the auditor has cleared all accounts along with approval of new uniform chart of accounts. The audit was finalized with approval in the board meeting before May by resolution. The narcan nasal box will be

Approved by: John Doe

Date: 4-20-21

installed above the AED boxes. It is not reachable by children, and it will help with future public relations. Misen is still doing some testing, with an extra added expense \$1,000 for switches. Trustee manuals were handed out to board members or they can obtain them via Library of Michigan.

See Attached Director's Report and Circulation Report for further details.

I) Committee Reports as Follows:

Finance: Treasurer Bob Frei reported that there has been an issue with the bank with a delay in mail as the bank has been relying on the postal service. Frei has now been asking for copies through emails. The paper copy is part of the system to make sure that no embezzlement can take place, to make sure no one is adjusting numbers. Frei talked to the bank and they agreed that the mail has become a problem and they are going to expedite the issue to see if we can get both paper and online. The Williams account will most likely go down but not much, since the forecast for the economy is strong. We are ahead of schedule for tax collections. Frei is working to have reports for meetings, working with bank to get printed copies before meetings. Checking to see if investments will be affected by TCFs transfer to Huntington Bank. Midland Area Foundation is being looked at as a potential holder of our finances. On the Williams account, only, will possibly have to be moved to Midland Area Foundation.

Personnel: Did not meet-Clextion noted that policies are being rewritten and looked over.

Building: Rhodes noted they met and will be discussed later at board comments.

Ad hoc(by laws): Did not meet

J) Communications:

None.

K) Old business as Follows:

a) Logo Approval

With a motion to approve the new Logo, specifically option 4-4 in Board Packet, by Lyons, supported by Frei, a roll call vote was taken with the following results:

Rhode- aye	Kusch- aye	Lyons- aye	Frei- aye
Bodnar- aye	Steyer -ABSENT	Fall- Nay	Miller- aye

Motion carried with 7 ayes 0 nays.

L) New Business as Follows:

a) Motion to amend and correct November 2020 Board Meeting Minutes. From approval of budget from the year 2022 to 2021. With a motion to approve from Frei, supported by Fall. Frei is creating a written schedule for approval of budget with a resolution to approve the budget and the amendments. The resolutions are signed and put into the minutes.

Approved by: John Steyer
Date: 4-20-21

Rhode- aye Kusch- aye Lyons- aye Frei- aye
Bodnar- aye Steyer –ABSENT Fall- aye Miller- aye

b) LED upgrades are now at 19,000 total customer payment. 2.47 years payback with a kilowatt 7697.97 saved a year from conversion. 60 days to complete project from signing of the contract. There will be no library or gym closures for the instillation. Quote will stay active for 1 year. Waiting on approval from finance. Manufacture warranty is 5 years for LED and induction lights. They will dispose of all lights due to Mercury. They only have a certain amount of funds, so the Library does need to apply quickly or will not be able to apply till July. USDA would allow for the library to only spend about 6000. USDA Grant Application for LED Light Conversion and new M-61 Sign. The Building committee brought to the board the recommendation to take out a USDA Grant to help cover the costs of the LED conversion and the M-61 Sign. Starting with the LED Light Conversion and new M-61 sign may be able to be supported 62,000 for lights and sign with the library only paying for about 6,000. With a motion to approve from Frei, supported by Fall.

Rhode- aye Kusch- aye Lyons- aye Frei- aye
Bodnar- aye Steyer –ABSENT Fall- aye Miller- aye

M) Board Comments as follows:

a) Arena melted the ice and is fully up to date on bills.

b) Rhodes per the building committees Roof of the Library needs to be cleaned off as a pile of debris has gathered, also the side of the building seems to have mold growing on it-needs to addressed and cleaned. Clextton said he would look in to gathering quotes and completion of services.

N) Adjournment:

The meeting was adjourned at 6:17.

Minutes Taken and Transcribed by Kat Lennon, staff member.

Friends of the Libraries report to Library Board, April 13, 2021

Report covers month of March activity

Our Used Book Room has been open to the public daily during library hours on the honor system when no volunteer is scheduled. It is working well. We continue to quarantine book donations before processing them.

Our monthly meeting was done in March via ZOOM with John Clepton in control of technology.

Volunteers signed in 18 times for a total of 70 ½ hours of time for the month. Total of 12 hours given to the Zoom meeting by 6 members.

Plans are proceeding for the May Book Sale - the week of May 16-22. Set up will be done and Sale for Members only, begins Wed. April 19, 1-5 pm. Then for the public Thursday, Friday & Saturday 9-5. Spacing and masks are required. Time is extended for more to attend due to pandemic and requirements.

If you are a member and haven't paid your dues. Please do so soon. We also welcome new members. We do what we can to give support to our libraries financially and that support is helped by your membership and participation in events sponsored by us.

On August 13th the K of C Fish Fry is to Benefit the Friends of the Library. Special deal this time—when you give your order please mention **you are here to support FRIENDS** ---- that saying will give us \$1 extra credit for your order.

We hope you will come and participate enjoy a dinner and help raise funds.

Equipment Maintenance	
1st Rate Office Solutions	\$0.80
1st Rate Office Solutions	\$35.60
Great America Financial Services	\$122.73
Navitas	\$155.17
Equipment/Software	
Harrison District Library	\$500.00
Health Insurance	
44 North	\$104.70
Blue Care Network	\$6,440.95
Legal & Professional	
Weinlander Fitzhugh	\$1,300.00
Library Materials	
Amazon	\$751.29
Baker & Taylor	\$3,547.57
Baker & Taylor Lease-GCH	\$4,389.60
Gale/Cengage	\$14.29
Gale/Cengage	\$120.76
Memberships	
Michigan Library Association	\$607.74
Subscriptions	
Swank Movie Licensing USA	\$340.00
Supplies & Printing	
Staples	\$454.66
Travel Expense/Reimbursements	
John Clexton	\$61.22
Cathy Newman	\$50.40
Laura Walters	\$110.88
Jessica Warner	\$20.16
	\$19,128.52
Total of PrePaid & UnPaid	\$52,653.47

Audio/Visual	
Bestsellers Audio, LLC	\$353.29
Building Maintenance	
Arnold Sales	\$283.30
Elevator Service LLC	\$295.00
Gladwin Ace Hardware	\$9.99
Waste Managment	\$244.25
Children's Programs	
Joel Tacey's Tiptop Entertainment	\$600.00
John Ball Zoo	\$420.00
Contractual Services	
Digital Image (IT support)	\$500.00
Elite Fund, Inc.	\$400.00
Midstate Rental & Storage	\$130.17
Credit Card	
tcf Bank	\$458.88
Health Insurance	
44 North	\$104.70
Legal & Professional	
Berthiaume & Company	\$4,600.00
Library Materials	
Amazon	\$53.26
First Book	\$125.60
Gale/Cengage	\$59.98
Gale/Cengage	\$60.78
Gale/Cengage	\$23.39
Gale/Cengage	\$39.65
Gale/Cengage	\$20.14
Sebco Books	\$2,075.96
The Library Store	\$284.86
Periodicals	
Bay City Times	\$78.40
Supplies & Printing	
Eco Water	\$18.00
Staples	\$235.87
Telephone/Internet	
Telnet	\$315.79
Utilities	
City of Gladwin	\$555.74
Consumers Energy	\$29.13
Consumers Energy	\$6,174.40

	<u>\$18,550.53</u>
Payroll Summaries	
	<u>\$7,380.01</u>
3/4/2021	
	<u>\$7,594.41</u>
3/18/2021	
	<u>TOTAL PAYROLL</u>
	<u>\$14,974.42</u>
	<u>TOTAL BOTH</u>
	<u>\$33,524.95</u>
Total of PrePaid & UnPaid	\$52,653.47

March Usage Statistics 2021										
Gladwin Statistics	Door Count/Curb-side		In-person Program Attendance			Requests Filled		Computer Use		10-Second Views/Engagements/Kits
	Upstairs	Downstairs	Children	Teen	Adult	Children	Teen	Adult	Wireless Use	
Upstairs Childrens	146									
Downstairs Adult	885									
Curb-side	16									
Gladwin Total	1047	0								
Beaverton Statistics										
Beaverton Door	250									
Curb-side										
Beaverton Total	250	0								
GCGL TOTAL	1297	0								
	New Borrowers	Check-Outs	Requests Placed	Requests Filled	Computer Use	Wireless Use				
Gladwin	19	3523		1042	204	996				
Beaverton	16	2269		122	122	612				
GCGL TOTAL	35	5792		1164	326	1608				
Overdrive	Audiobooks	482	Book Sale							
E-Book	567	Beaverton - 16								
New Users	15	Gladwin Downstairs - 30								
Checkouts		Gladwin Upstairs - 34								
New Users		0								
Web Site Visits		2177								
	Social Media Page Follows									
	Facebook									1435
	Instagram									187
	New Monthly									14
	Yearly Total									6

New borrowes dropped from 57 → 35 This month
 Circulation 1' 7,344 5,792
 COMPLETE use dropped 1618 - 326 Spring bloom
 Wireless stayed same. 1,608
 Social media stayed same
 Programming & Attendance PSS increased.
 709 → 824

Genealogy Report to Library Board for Mar 16, 2021 Meeting

By Barb Curtindale, President, GCGS, Inc.

This report covers the months of Jan and Feb 2021.

33 days open for the 2 months.

No meeting this month due to Covis 19.

41 Members signed in for total of 265 hours and 50 min.

2 Volunteers working on **Projects** for 6 hours.

3 Patrons used the room for a total of 8 hours and 30 min.

4 People worked on **Society** items for a total of 4 hours and 05 min.

11 People dropped in for **Chats and Tours** totaling 8 hours and 10 min.

32 People worked on the **Computers**, **2 people** used the **Bookroom**.

We had **1 Person** work from home for 89 hours. Thank you Norma.

Some highlights of meetings attended this month:

- Accessibility Services Roundtable meeting
- ALA Connect Live: Leveraging Partnerships with Chapters
- "Data that Counts: An Introduction to Census Data for Public Libraries"

As well as other various meetings with American Library Association and American Small and Rural Library Association.

I'm happy to announce our new server is in place and operational. This new server replaces our server that was on "death row". To prevent us from having a server blackout, we were able to obtain and purchase a "gently used server from Pere Marquette Library. This server was purchased at a bargain rate of only \$500.00. It's only a few years old and it is predicted will give us another 10-12 years of use. This server is also a major upgrade in quality and operational ability. This will cover Beaverton and Gladwin.

One item to be aware of is our back up drive. Currently, we are running about 75% capacity. Not to throw shade on Genealogy, but it should be noted that 90% of this storage is the back up of Genealogy materials. Currently, everything is ok, and we can handle everything. What needs to be noted is that eventually, as more files are scanned and downloaded, space will become a premium. In order to avoid having Genealogy pay and expand its storage units, Barb Curtindale and myself have met to form a game plan.

We will need to go through the Genealogy drive and review its contents. It is our belief that there may be some duplicates, unnecessary files, and out of date materials. The plan is to review these and do a space analysis, as some items may be eligible for deletion or sent to external storage devices.

This will

- 1) Give us an appreciation and review of what's in the drive
- 2) Create more space
- 3) Discover lost and unknown material from the previous administration.

Again great care will be used in evaluation of this , as well as further discussion with appropriate parties as needed.

The book scanner room is being updated with our previous software upgrade but has met with some tech issues. But I'm in contact with our representative and tech support and have had a wonderful experience. They assure me that all should be done soon, so I hope to report the issue resolved shortly.

We no longer have the storage shed on M-61. I've taken great pleasure in the organization and correction of administrative papers. Now, we'll tackle other areas of the back and office still that are in desperate need.

ARPA Funds (American Rescue Plan Act of 2021)

IMLS (Institute of Museum and Library Services) is set to receive \$189 million which will then be distributed to each state's library organization, LOM for us. Michigan is set to receive about \$4.1 million, which will be distributed through LSTA grants. These funds will be like the CARES Act funds and will most likely have some limiting qualities as to what the funds can be spent on. Think PPE and digital inclusion, but there may be other allowable expenditures too, we just don't know yet. Also keep in mind that the funds need to be expended by fiscal year 2022. So, there is not much time. The LSTA committee meets next week and then more information will be forthcoming.

Also know that there is \$7 billion earmarked for eRate and broadband, not to mention millions more for broadband connectivity.

This has the potential of giving libraries major funding to help with our current costs of broadband, and other things like mobile hotspots etc. Much is still in the works, but it's very encouraging news.

Speaking of funding,

I'm happy to announce we are further on the road to the awarding of the \$50,000 grant with USDA. All paperwork is in and, after completion of a projection Q & A to the public during our May board meeting, we will await notification. All signs are pointing to a thumbs up, and I hope to report soon that the LED Light configuration and new sign on M-61 will be a reality.

Our E-Magazines are now available in our Overdrive account. As stated before, RB digital folded and left us in a pickle as Overdrive acquired this account. The concern was that Overdrive was going to charge an incredible amount of \$70,000 divided by 16 libraries in the cooperation. Due to the excellent work of Kate Van Auken at White Pine Cooperative, it was reduced down to \$17,500. Even more graciously, White pine has picked up the tab for next year for all cooperative libraries. We will probably at some point have to pick up the tab, but for now it was a wonderful gift and well worth our required membership dollars. We do still pay Overdrive for eBook items but now we will have books and magazines on one company.

The Michigan Occupational Safety and Health Administration (MIOSHA) has extended its emergency rules until October 14, 2021. (NOTE: the emergency rules can be modified or withdrawn at any time in response to changes in COVID-19 spread.)

Under the emergency rules, employers must continue to implement policies that require remote work for employees where remote work is feasible, to help ensure that COVID-19 transmission is mitigated to the maximum extent possible. While in-person work is permitted when remote work is not feasible, remote work is recommended as a strategy to minimize in-person contacts and is included in guidance from the CDC and Federal OSHA to protect employees in the workplace.

The rules establish workplace safety requirements and employers should coordinate these requirements with the MDHHS Emergency Order restricting gathering sizes, requiring face coverings in public spaces

and childcare facilities, placing capacity limitations on stores, bars and other public venues and providing safer workplaces.

FOR NOW:

The emergency rules extended are the same rules we have been following since last October.

Therefore, all this extension means is that we have to continue to operate as we have, following restrictions such as:

- Employee health checks
- Masks required in workplace
- Social Distancing
- Requirements for quarantine and isolation if exposed or diagnosed with COVID-19
- Presence of COVID-19 coordinator
- Maintenance of a Pandemic Response Plan
- Remote work if feasible

I'm also happy to announce, on behalf of the Partners for Education's Rural Library Fellowship, funded in part by the Institute of Museum and Library Services and Save the Children, we have been selected to advance to the next phase of selection process. This will be a \$5,000 grant along with a year of work with the above organizations and Berea College out of Berea, KY to help us establish a working program to connect with the schools and the 3rd grade reading population and inspire/reintroduce library activities to forward literacy rates. It is said that, if proper literacy is not achieved at the 3rd grade level, success rates decline in education sharply beyond that point. This will be a great opportunity for the library and for our younger population of Gladwin County.

Please complete the Readiness Assessment, <http://www.berea.college/Library>, by May 19, 2021. Also, please select an interview time that is convenient for you from the options found here

A personal shout out to the Friends of the Library, as they have made large strides in what I would call a look of reorganization. They are now members of the Friends of Michigan Libraries. This organization works for Friends similarly to how our libraries work with the Michigan Library Association. I'm looking forward to watching a very strong and wonderful relationship develop with the Friends of the Library

Finally, I wanted to mention I have happily and humbly accepted a full scholarship for a Post Grad certificate with the University of Georgia. The concentration is Public Library Fiscal Management and will take approximately one year to complete. The good news for the library is that all work and our final project of creating and establishing financial policies will be part the program. This is thanks to the Library of Michigan and I'm one of 10 other directors in the state that were selected for this program. Let the weekend homework begin!!!!

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. One of the sensitive estimates affecting the financial statements is as follows:

- Management's estimate of the useful lives of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.

Disclosures

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures may be particularly sensitive because of their significance to financial statement users.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements, if any.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 8, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.



Supplementary Information

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Communication of Internal Control Matters Identified in the Audit

In planning and performing our audit of the financial statements of the Gladwin County District Library as of and for the year ended December 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Gladwin County District Library's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did identify deficiencies in internal control that we are required to consider material weaknesses as noted below. However, other material weaknesses may exist that have not been identified.

Recording, Processing and Summarizing Accounting Data

Criteria: All governmental organizations are required to have in place internal controls over recording, processing, summarizing accounting data and preparing financial statements.

Conditions: As is the case with many smaller and medium-sized entities, the Library has historically relied on its independent external auditors to assist in the recording, processing, summarizing accounting data and preparing financial statements as part of its external financial reporting process. Accordingly, the Library has placed reliance on its external auditors, who cannot by definition be considered a part of the government's internal controls.

Cause: This condition was caused by the Library's decision that it is more cost effective to have external auditors recommend the necessary adjusting journal entries to its general ledger and prepare the financial statements than to incur the time and expense for the Library to perform these tasks internally.

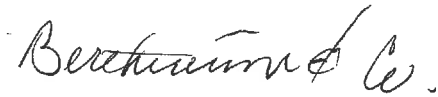


Effect: As a result of this condition, the Library lacks internal controls over the recording, processing, summarizing accounting data and preparing financial statements, and instead relied, in part, on its external auditors for assistance with this task.

View of Responsible Officials: The Library has evaluated the cost versus benefit of establishing internal controls over the recording, processing, summarizing accounting data and preparing financial statements, and determined that it is in the best interests of the Library to outsource this task to its external auditors and to carefully review, approve, and accept responsibility for all non-attest work performed by the external auditors.

This communication is intended solely for the information and use of management, Board, and the State of Michigan Department of Treasury, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Berthiaume & Company
Certified Public Accountants

Saginaw, Michigan
March 8, 2021



Resolution of Acceptance 2020 Budget

RESOLUTION 2021-04-20a

Gladwin County District Library Board Meeting

Convened at 5 p.m., 20 April 2021, at the Beaverton Library

Whereas, a public hearing was held on November 16th, 2021 to provide public input and questions regarding the 2021 Library Budget; and,

Whereas, the Gladwin County District Library is recognized by the Library of Michigan as a legally established district library operating in the County of Gladwin, State of Michigan, pursuant to the District Library Establishment Act, 1989 PA 24 (MCL 397.171 et seq.); and,

Whereas, the Gladwin County District Library Board is the governing body of the Gladwin County District Library with all the powers granted to such a district library board by the Act; including the legal authority to determine the amount of money necessary for the operations of the district library and to levy a tax on the taxable property in the Gladwin County District Library service area; and,

Whereas, an independent audit of the accounting and financial records of the Gladwin County District Library's fiscal year ending on December 31, 2020 was conducted by the public accounting firm of Berthiaume & Company CPA of Saginaw, Michigan; and,

Whereas, said audit resulted in no significant or adverse findings and an unqualified (clean) audit opinion from Berthiaume & Company of the library. Said results being presented to the said library board via a published report at a scheduled and noticed public meeting held on April 20, 2021; and,

Whereas, it is necessary for the Gladwin County District Library board to accept the results of said audit and audited financial statements to facilitate the filing of the audit and other related reports with appropriate State of Michigan and certain federal agencies; and,

Whereas, the Library Director, the Library Treasurer have each reviewed, acknowledged and formally concur with the results of the audit; and,

Whereas, the Library Board was provided with and has had ample time to review a draft copy of said audit report; and,

Whereas, the Library Board has concluded that said audit report is acceptable and reflects an accurate statement of the fiscal status of the Gladwin County District Library; now,

Therefore, be it resolved that the Gladwin County District Library Board hereby accepts the results of the independent audit of the financial statements of the Gladwin County District Library for the fiscal year ending December 31, 2020.

Be it further resolved that appropriate journal entries be recorded in the books of the Gladwin County District Library, and that appropriate reports of said audit findings and other reports shall be filed with the various agencies and departments of the State of Michigan and the Federal Government.

I certify that the foregoing is a true and complete copy of a Resolution adopted by the Gladwin County District Library Board at a regular meeting held on this 20th day of April, 2021 with the following vote:

John Rhode	President	Term 12-23
Nancy Bodnar	Trustee	Term 12-21
Barbara Lyons	Secretary	Term 12-21
Bob Frei	Treasurer	Term 12-24

Robert Kusch	Vice-President	Term 12-22
Becky Miller	Trustee	Term 12-24
Madalyn Steyer	Trustee	Term 12-22
Lori Fall	Trustee	Term 12-23

YES: 8

NO: 0

Barbara Lyons
Secretary

4-20-2021
Date

