

**Bloomfield-Eastern Greene County
Public Library
Internal Controls**

Revised December 2021

Statement of Intent

This document is to establish standards for internal controls as set forth by the Indiana State Board of Accounts. This document will provide specific but involving measures to provide best practices in the control of finances, personnel and development of the library and its staff. It is to provide guidance for management of the business proceedings and practices of the Bloomfield-Eastern Greene County Public Library known as The Library for the rest of the document. The Director and the Board of Trustees for the purposes of this document will be known as management. It is the responsibility of management to protect the library's assets, communications, information, processes, and employees through by having updated and sensible policies and procedures. This document will guide all the policies and procedures from past to the future.

- A. This document is to revise and solidify management's responsible for developing, maintaining, and monitoring internal controls. This includes the development and implementations of procedures and policies. The management will provide training and evaluation of employees on a yearly basis.
- B. The document will establish a working document of each employee's position, reviewing and modifying them as needed. The employee will be encouraged to bring any problems of the position description that need revised or modified to the Directors attention.
- C. All Library staff and Management shall be vigilant to violations of internal controls and inform the Director and/or President of the Library Board when violations or weaknesses become apparent.
- D. The Director, bookkeeper and librarians shall have primary internal control responsibilities. It is their duty to make sure all aspects of this document are executed thoroughly.
- E. These controls are established to reflect and adhere the Five Components of Internal Control and the Seventeen points therein as presented by the State Board of Accounts. Should these stated components, or the points therein be altered, updated, removed, or added to it is the duty of the Director to update the Library's Policies to match and meet those deadlines.
- F. It is the duty of the Library's Management to ensure that all fiscal or material mismanagement is dealt with as soon as possible and if policies are not already in place, it is the duty of the Library's Management to create policies to ensure that such practices do not happen again.
- G. As it is the duty of management to create and adhere to the principles and policies set out in these controls and to ensure that these are related to the Library's Staff, it is the employee's responsibility to adhere to these controls, even if potential revisions are brought to the attention of the Director for review.

- H. Any changes to the governing structure of the Library, including if the Library were to expand services to any other branch locations, would necessitate the revision of these controls automatically.

Statement Principles & Standards

Control Environment

1. Ethics and integrity – The Board of Trustees, Director, and Staff of the Bloomfield-Eastern Greene County Public Library are committed to upholding the highest standard of ethics in service of the community and the patrons who use our institution.
 - a. Board members shall be held to the same ethical standards as the Director and Library Staff.
 - b. While acting under these ethical standards, board members shall always promote that same standard in the Library.
 - c. Board members should avoid situations where personal interests might be served over the best interest of the Library
 - d. Board members should declare any conflict of interest between their personal life and their position on the Library board. Should a conflict of interest arise from a board member, they are encouraged to abstain from voting on that issue.
2. Oversight of Internal Controls --- As the governing body of the Library, the Board of Trustees is charged with the approval and oversight of the design, implementation, and operation of the Library's internal control system. As the conditions in which the Library operations change over time, the Board of Trustees, in conjunction with the Director shall review and approve changes to the internal controls system as needed or as directed by the State Board of Accounts (e.g., it is the duty of the Director to write the changes and it is the duty of the Board of Trustees to review and approve these changes).
3. Organizing Structure of Management—The Board of Trustees charges the Director with the responsibility of seeing that the policies and procedures contained within these internal controls are executed by all employees and volunteers of the Library. The Director shares responsibility with the Library Treasurer/Bookkeeper in training and executing the internal controls regarding financial responsibilities. The Adult Services Manager will assist the Director on all other matters relating to internal controls. The Adult Service Manager is the succession leader if the Director becomes unable to fulfill the duty of Director or is unable to be reached in time of crisis. The Adult Service Manager may serve as Acting Director until the Director returns, or the Library Board finds a new Director.
4. Employee Recruitment--- The Library is committed to attracting and retaining the highest quality employees and volunteers. The rules that follow shall be adhere to while filling employment vacancies.

- a. Vacancies for positions shall be posted publicly and on multiply mediums to ensure that as many candidates for the position see the advertisement as possible.
 - b. Though the hiring of local candidates is encouraged, all applicants will be considered equally.
 - c. The Director shall lead in the hiring of all employees. The Director may choose to involve a staff or board member in this process, but the final decision shall remain with the Director.
 - d. The Board of Trustees shall lead in the hiring process of new Directors. The Board of Trustees may choose (by unanimous consent) to involve a staff member with an MLS or the current Director in the process, but the final decision shall remain with the Trustees.
 - e. All candidates will go through an interview process as dictated by the Library's Policy Manual.
 - f. Before hiring of an employee over eighteen, the Library will run a background check on the candidate.
 - g. Federal E-Verify and Indiana Hire requirements will be met and administered by the Director.
 - h. Each employee shall have a written job description that indicates the responsibilities held, physical requirements, and skills required for the position. The director and staff shall develop this, for modifications as needed.
 - i. A written evaluation of each adult employee will be done annually. New employees will be evaluated at three month and six months' time periods after employment has begun. Direct supervisor will be given the opportunity to express their opinion to the Director prior to the evaluation.
5. Evaluation of Employee Performance and Adherences to Internal Controls – The Director shall see that employees are professionally trained regarding internal controls. The Director is responsible for evaluating and assessing the performance of each employees' internal control responsibilities. Any employee found to be acting not in accordance with or counter to the internal control policies listed here shall be disciplined as stated in the Library Personnel Manual.

Risk Assessment

1. Definition of Objectives – The Director shall define Library and personnel objectives. These objectives contain, but are not limited to, the safeguard of the public interest and investment in the Library, compliance with local, state, and federal law, effective and efficient operation of the Library, and the reliability of reporting for internal and external use where appropriate.

2. Identification, Analysis, and response to Risk Achieving Objectives – The Director will identify all areas of risk to determine a response to the risk based on the impact on those objectives.
3. The Library's Response to Fraud—The Library takes the potential to fraud very seriously. The Library's response to fraud is laid out in the Library's Policy Manual.
4. Change and Its Effect on the Internal Control System—As stated previously, the internal control procedures require evaluation and adjustment on a regular basis to maintain compliance with local, state, and federal statutes. These changes may include updates to Library Policies on personnel, board members, recent programs, technology, etc. As a result of this eventuality, the Director and Board of Trustees shall periodically review this document and Library Policies to enact changes, updates, or additions to the Library's Policies as necessary in a timely manner.

Control Activities

Cash Handling & Receipts

1. Objectives – The Objective of this section is to provide appropriate procedures needed for establishing and management of cash, debt card, credit card and checks receipts on a daily, weekly, monthly, and yearly basis to standardized handling and management of incoming cash. There should be clear set of procedures for employees to follow when receiving, securing, managing, and reporting all incoming cash, debt card, credit card and checks receipts. This section shall clarify the Library Director and/or Bookkeeper's responsibilities for reviewing and implementing these policies.
2. Cash Drawer
 - a. Upstairs
 1. Collect cash box from locked drawer in the Bookkeepers area.
 2. Count the cash \$75.00 is the beginning amount
 3. Sign slip with the date and your name.
 4. Inform Bookkeeper or Director if there is more than one \$20.00 bill in there.
 5. Take in money using Square to enter all transactions.
 6. At the end of the day.
 - a. Count the money
 - b. Leave \$75.00 in cash drawer
 - c. Determine the amount to be turned in the bag.
 - d. Write it on the money slip and sign it.
 - e. Use square to see what was collected according to it.
 - f. Write down any discrepancies.
 - g. Place the cash box and money bag in the locked drawer.

- b. Downstairs - \$15.00
- c. Eastern - \$33.50

3. Receiving Cash

- a. Library Staff are authorized to receive cash, debt card, credit card or checks from patrons for fees, services, sales, or donations.
- b. Assessments of fines and fees for Library materials are determined by Evergreen Indiana and are automatically determined by Evergreen Software. When receiving a payment for an Evergreen Indiana Fine or Fee, staff shall record that on the patron's account, accurately reflecting the amount paid and how it was paid. The payment will also be recorded accurately through the square software.
- c. Approved Library Staff are permitted to forgive fines in Evergreen Indiana when this is warranted, unless it is due to another library then the fine cannot be forgiven and must be taken up with the owning library. Forgiving of a fine shall be recorded in the patron's Evergreen account but need not be recorded elsewhere. If a patron and a staff member have a problem with a fine on an account, the Library Director will be informed and make the final decision.
- d. The Library charges by the page for; computer printing, copies, faxing, laminating. Fees for and recorded on square for Binding of Materials, Earbuds, DVDs, Flash Drives, Notary, donations, credit card or debt card fee and renting of the Annex, as stated in the Annual Schedule of Fines and Fees.
- e. These will be recorded by type at the end of the month as follows:
 - Fines, Replacement Cards and Nonresident Cards (Evergreen)
 - Copies for both computer printouts and copies
 - Miscellaneous for Binding of Materials, laminating, Earbuds, DVD's Flash Drives, Notary
 - Donations
 - Annex
- f. Director and Bookkeeper will keep track of any large donations over \$50.00 to send a Thank you note to that person if that person is known.

4. Receiving Checks

- a. The Library accepts checks as payment for any fee or service rendered. The amount of the check must be for amount of transaction. Donations can be added to the amount if that person desires to give us one.
- b. Staff are to record the check with the Square Account and in Evergreen if it is a fine.
- c. The cash drawer is not to be used to cash personal checks under any circumstance for any individual, be it Management, Staff, or Patron.

- d. Checks shall be endorsed by the Bookkeeper or Director with the account number and "for deposit only" on it.
5. Credit or Debit Card payments
 - a. The Library accepts payment for all service by credit or debit cards. The amount charged must be for the transaction plus a \$1.00 fee for processing of the card.
 - b. These are to be run through Square and if Fines for Evergreen the amount is to be taken off the patrons account that is owed.
 - c. The Square Account will be balanced and recorded by the Bookkeeper.
6. Receiving Non-Library Cash or Checks
 - a. The Library may take in money for the Friends of the Library for membership.
 - b. The money must be either cash or checks no credit or debit cards for these transactions.
 - c. The Friends of the Library box is located on the top drawer, right side of the adult circulation desk. This is locked while the library is closed. The Friends of the Library pick up both the money and the membership slips.
 - d. Eastern Library may also take membership money and money for the continuous book sale that is run there.
 - Money for memberships and Book Sale is placed in an enveloped marked as such and kept in the cash box after hours.
 - Money is brought over from Eastern and placed in the Friends of the Library Drawer.
7. Refunds for paper, printer, copies usage. Fines from Located books in stacks that have already been paid for.
 - a. Documentation

Refund up to \$5.00 from Cash Drawer.

Date_____

Reason for Refund_____

Amount of Refund_____

Staff Member _____

If over \$5.00 and under \$20.00 the Director is to be contacted and take care of the refund.

If the amount of refund is over \$20.00 a check will be issued at the end of the month with the support of the Library Board.
8. Cash Drawers at the Bloomfield Branch will be counted and signed for at the beginning and end of each day and should match with the total that is listed on square.
 - a. The Bloomfield upstairs cash drawer will start with \$75.00
 - b. The Bloomfield downstairs cash drawer will start at \$15.00

- c. The Eastern Drawer is done weekly with the end of the week and \$33.50 at the beginning of the week.
9. Accounting software is used to record all transactions going into the bank whether cash, direct deposit, or from Square Account, in case of credit or debit cards. Monthly reports from deposits are prepared by the Bookkeeper, verified by the Director, and given to the Library Board.
10. Cash Handling Requirements
- a. The Library Board of Trustees are given all balances of bank and investment transaction monthly, with check reconciliations, with approval of the Board to cancel checks that have not been cashed in over two years.
 - b. The Library's Bank shall be notified immediately of changes in signatures.
 - c. The Treasurer, (Bookkeeper) and Director shall be bonded for \$35,000.
 - d. The Library is insured for theft and malpractice by employees.
 - e. Financial records are published with the Library Board Packet monthly.

Cash Disbursements

1. Objectives – The Library will provide appropriate procedures needed for the complete management of cash disbursements. This includes the use of Account software to track vendors, invoices, payments of vendors. The Bookkeeper is authorized to perform these duties along with the Library Director. The Director and the Library Board will review policies that concern disbursement of money at the end of the year meeting. The Library Director and/or the Bookkeeper may authorize expenditures that the library does not currently have a working relationship with that entity.
2. Procedures – Disbursement are to be made from checks printed by the Bookkeeper, signed by the Director. Checks are from the Library's Checking Account. No money should be taken from Petty Cash unless it is to provide switch like amount from the Cash Drawer or with permission from the Bookkeeper or Director for postage.
3. Electronic Transfers, by card or wire are to be used for vendors that require and/or offer that as an option for payment of bills. Access to the information to accomplish these are limited to the Director, Bookkeeper, and the current Library Board.
4. Creation of Vouchers
 - a. The Director has overall responsibility of accepting vendors, awareness of money to who and how much. The Bookkeeper is responsible for making payments, in a timely manner, and using accounting software for tracking all monies going and report to the Director if a new vendor has been added, and the purpose of that vendor.
 - b. The Director and the Bookkeeper will ensure that disbursements are taken from the proper fund and line item.
 - c. A list of vouchers is printed each month and at the end of the year. All vouchers have supporting receipt documentation.
 - d. All vouchers are part of the monthly Library Board Packet and are reviewed by them. The Secretary of the Library Board signs the Register of Claims, as proof of their review.

5. Check Preparation
 - a. Checks are prepared by the Bookkeeper, by Director if Bookkeeper is gone.
 - b. Before the checks are prepared, the Bookkeeper or Director shall verify evidence of the receipt of the purchase of the item or services rendered, original billing statement and/or receipts and purchase order or approval (if required).
 - c. Only checks that meet approval with the State Board of Accounts may be used. Any check used must be pre-numbered and used in sequence.
 - d. Blank check stock is kept in a locked file drawer. Only the Bookkeeper and Director should have access to that drawer.
 - e. Checks are automatically recorded in the Register of Claims on the Library's accounting software as they are prepared.
 - f. Voided checks are properly marked, retained, and accounted for by the Bookkeeper or Director.
 - g. All checks are made payable to a specific vendor and not to cash or bearer. Should the Library need to replenish Petty Cash, a check may be made payable to the Director or Bookkeeper to replenish the Petty Cash drawer. These payments to replenish the Petty Cash drawer are to be reviewed by the Board of Trustees monthly and annually.
6. Check signing – the Board of Trustees authorize Signatories annually.
 - a. Only the Treasurer or the Director's names may be used to sign a check.
 - b. The Treasurer and the Director must be listed on the bank account as responsible parties.
 - c. Neither individual may sign a blank check.
 - d. Unless the check is being sent out the same day as it is created, the check must be stored in a locked drawer. The Bookkeeper or Director is responsible for mailing of the check to the vendor.

Bank Reconciliations

1. Procedures

- a. The Bookkeeper is responsible for performing monthly bank reconciliations.
- b. A bank reconciliation will be performed after the end of the month but before the monthly board meeting.
- c. The bank statement should be included with the bank reconciliation report for review by the Board of Trustees at the monthly board meetings.
- d. Upon approval by the Board of Trustees, the bank reconciliation is to be submitted to the State Board of Accounts for review.
- e. The Library's recommended reconciliation method is as follows:
 - i. Compare the dates and amounts between what is listed on the bank statement and the Register of Claims.
 - ii. Investigate items rejected by the bank.
 - iii. Compare canceled checks with the Register of Claims as to the number, date, payee, amount, and sequence of check numbers.

- iv. Examine canceled checks for: authorized signatures, irregular endorsements, and alterations.
- v. Review voided checks.

2. Outstanding checks – Checks that are unpaid and outstanding for a period of two years are considered void according to the State Board of Accounts. A list of voided checks is to be submitted to the Board of Trustees each January. The Director or Bookkeeper may elect to void checks more frequently than once annually provided a minimum of two years has passed since issuance of the outstanding check. The Director or the Bookkeeper will enter each as a receipt to the fund or funds from which it was originally drawn and remove the checks from the outstanding list.

Petty Cash

1. A Petty Cash Fund will be maintained; however, it is recommended that either the Library credit card or debit card be used for transactions in lieu of cash. This ensures that a receipt is documented for the expenditure.
2. The Petty Cash Fund will consist of \$35.50. Expenditures from the Petty Cash Fund must be reconciled monthly.

Investments

1. Responsibilities of the Board of Trustees- The Greene County Council services as the fiscal body of the Library. This body has fiscal oversight powers over the Library's Board of Trustees. The Board of Trustees is responsible for all investment decisions.
 - a. Once a year, in a closed session, the Library's Board of Trustees will meet to discuss and reaffirm the Library's investments and obligations.
 - b. Once a month the Treasurers' Report will present the status of those investments and obligations to the Board meetings. Included in the report will be the amounts before and after, as well as the total change in these accounts.
 - c. The Director is designated as the investing officer, must have Library Board approval to receive bids and to negotiate the sale of investments for the purposes of depositing the proceeds into the appropriate account. Should the Director be unable to negotiate and redeem investments, the Director's assistance may act in place of the Director.

Payroll

1. Concerning Payroll and Employment Issues
 - a. Bloomfield-Eastern Greene County Public Library is an at-will institution.
 - b. According to the Board of Trustees by-laws, the Director is responsible for hiring and firing of employees, assigning duties, evaluation of employees, and the overall structure and function of the staff.
 - c. The Library is committed to seeking the best candidate for open positions, conducting an open search process for each position that needs to be filled.
 - d. The Library Board of Trustees are responsible for the setting of wages rates for current and new employees at the time of their hire.

- e. The Library participates in E-Verify and all other State of Indiana Employment reporting.
- f. Basic criminal background checks are required for all employees as stated in the Personnel Manual. If consent is not given, then the individual will not be hired.
- g. The Board of Trustees reviews and sets the wages and salary scales for each classification of employee on an annual basis. The Director should mention this in May for the next year to prepare for the next year budget, in an Executive meeting. The actual rate does not go in effect until January of the next year. This is done at a regular Board Meeting and is approved with a majority vote.
- h. The Board of Trustees reviews and approves a personnel policy on an annual basis. Any changes are then communicated to the Library Staff by the Director.

2. Personnel Files

- a. A file for each employee is maintained by the Director. All current employee files are stored in the Director's office. Past employees are stored in a locked file cabinet that only the director has the key for.
- b. Employee files are only to be disposed of in accordance with Indiana Law regarding record retention.
- c. Personnel Files shall contain the following documents:
 - I. Original employment application and supporting documents:
 - i. Resume
 - ii. E-Verify
 - iii. Background check
 - iv. Form I-9
 - v. Indiana New Hire
 - vi. Emergency Contact Information
 - II. Employee service records including dates of employment and termination and annual rates of pay and positions held.
 - III. W-4 and other initial employment documentation
 - IV. Other Evaluations
 - V. LEUs and TLEUs if the employee wishes
 - VI. Awards, Accommodations
- d. Payroll and employee information should be contained in the library's accounting software. The information is accessible only by the Bookkeeper and the Director and is password protected.

3. Time Monitoring and Payroll Preparation

- a. Hourly employees must clock in and out using the software provided.
 - I. If the software is not working, then it is up to the employee to inform the Bookkeeper about the issue.
 - II. Provide information on when the employee started and ended their shift.
- b. The Bookkeeper on the 25th of the month the Bookkeeper sends out paystubs of work information for employees to sign attesting that the information is correct.

- c. Using the Payroll software, PTO is kept. It is up to the employee to check to see if everything is in order when payroll forms are given out.
- d. Employees are paid monthly, using direct deposit, employees can request that checks be given to them, but they will not receive their checks until the last day of the month UNLESS the last day falls on a Saturday, Sunday, or holiday and will be issued the day preceding.
- e. The Treasurer authorizes the direct deposit payment or checks, and they are reviewed at the monthly Board Meeting.
- f. All Payroll taxes, retirement funds, and other liabilities are taken care of by software program. The Bookkeeper uses electronic fund transfers and follow all regulations and requirements held by the Internal Revenue Service, the State of Indiana and other entities as required. The Bookkeeper submits a proper claim for payment for all payroll-related liabilities

Purchasing Policy

The Bloomfield-Eastern Greene County Public Library Board is "Purchasing Agent" as the governmental body authorized to enter contracts under Indiana Public Purchasing Law.

1. The Library Director shall serve as the representative of the Library as the day to day "Purchasing Agent."
 - a. The Director may delegate authority to other staff members but bears the ultimate responsibility for purchases made.
 - b. Merchandise shall be received before payment is remitted. The Director must preapprove all situations when the vendor requires prepayment.
2. This Policy is to be in line with the requirements set forth in the Indiana Code and explained in the State Board of Accounts and Uniform Compliance Guidelines Manual for Libraries.

Supplies, equipment, goods, and materials

1. For this section, the purchase of supplies is not to be added to the Library's Collection. This is supplies not for patron use.
2. Staff are responsible for adding to the Library Collection do not need to follow restrictions imposed by I.C. 36-1-9., they are expected to use due diligence to seek out the most economical sources for items.

Purchases under \$25,000

1. 1.No formal bid process is required, although comparing prices is encouraged, as is using local vendors.
2. Single purchases over \$3,000.00 must be approved in advanced by the Library Board, except when an emergency exists, then the Director should inform the Library Board President and the Library Board of the situation.
3. One Purchases over \$500.00 by a designated staff member must be approved in advance by the Director or the Bookkeeper/Treasurer.

Purchases between \$25,000 and \$75,000

Purchases of this amount require that quotes be solicited from at least three persons/businesses known to deal in goods being sought to purchased.

1. An invitation to quote shall be issued by the Director or Representative of the Director, allowing at least seven days before the quotes are due to the library or its' representative.
2. The Director shall present responsive quotes to the Board for its review and decision.
3. If no responsive quotes are received, the library board may select a vender.
4. Bidding process must follow the statutes set forth by the Indiana Code and State Board of Accounts Manual for Libraries.

Purchases over \$75,000

Purchases of this value must be purchased following competitive bidding procedure, unless exempting circumstances apply, I.C. 5-22 and the guidelines contained in "The Manual" will be the source of authority in this procedure.

Services

1. Annual maintenance contracts, as well as unexpected individual services or repair expenses more than \$1,000.00 shall be approved by the Board. If the repair is an emergency the Director will contact the Library Board President and the rest of the Board with the information on the situation and the estimated cost of the repair.
2. Renewals over \$1,000 must be approved by the Board annually or at the end of the contract.
3. The variety of exceptions, preferences and exemptions stipulated in The Code and the manual pertaining to purchases more than \$75,000 may be considered when making purchases in this category.

Real Estate

All purchases of real estate, improved or unimproved, shall be made with only the prior consent of the Board and shall follow all applicable state laws.

Construction

All construction, alteration, renovation on library owned or leased property with value more than \$25,000 shall be governed by the "Public Works Law" at I.C. 36-1-12

Receiving and Disposing of Property

- a. The Director is responsible for verifying the compliance with the terms of the grant, gift, or other restrictive contributions.
- b. Upon receipt of a written list and/or description of the items to dispose of the Director shall formally approve such disposal indicating that the items are unusable, not needed, or in excess.
- c. The Director maintains property and equipment records. The Director, upon being informed by the purchaser, shall keep records that indicate the following information: description, date of purchase, cost at the time of purchase, source of funding and location of the item.
- d. Annual physical inventory should be completed under the supervision of the Director.
- e. Capital items should be properly identified with an inventory number.
- f. Electronic access to inventory records should be held by the Director and the Bookkeeper.
- g. Paper copy in the Vault.

Information and Communication

1. Overview – An internal control system must provide for the identification, capture, and exchange of reliable information within the Library, between the Board and the Director, and to external recipients. The Library places an elevated level of importance on transparency and using reliable information.
2. Sources of Information – Financial reports are produced by the Library's accounting software. Circulation, usage, and some fee payments are produced by Evergreen Indiana's Library Circulation Software and by Square software. The Library uses the forms as proscribed by State Board of Accounts for its financial reporting and other transactions.
3. Internal Communication – The Director communicates using written means to the staff any information that might be necessary to the operation of the Library.
 - a. The Director submits a written report monthly to the board in addition to verbal comments made during board meetings. Other information to the board is sent as needed.
 - b. The Director or Bookkeeper presents financial reports to the board each month. The reports shall include:
 - i. Receipt register
 - ii. Financial report
 - iii. Check reconciliation
 - iv. Register of claims
 - v. Appropriations report
 - vi. Monthly report of investments (when applicable)
4. External Communication
 - a. The Library, led by the board, supports the concept of transparency with the public. The public has placed great trust in the board and its employee, and as such, they deserve the best library experience possible and accountability in all actions.

- b. The board shall observe all Indiana laws regarding open and closed meetings and follow all regulations and requirements of the State Board of Accounts, the Department of Government Finance, and the Indiana State Library.
- c. Minutes of all board meetings are made available to the public in paper format in the library. Minutes are also posted monthly on the Library's website.
- d. Contact information for all board members and the Director are made available on the Library's website.
- e. Financial reporting is completed at the end of the year and during budget preparation through Gateway Indiana and is publicly accessible from that website. This information must also be published in a local newspaper in accordance with the requirements set by the State Board of Accounts.
- f. Annual usage reporting to the Indiana State Library is done at the end of each year and said information is available to the public through the ISL's website.

Monitoring Activities

- 1. Monitoring Systems
 - a. Although all employees are encouraged to keep a level of watch over control activities and the various risks involved, the Director is responsible for the overall monitoring of the Library's internal control system.
 - b. The Director shall perform periodic reviews of control processes, especially those that govern certain areas that pose higher levels of risk than others.
 - c. The Director shall report findings to the board or board's committee. This system should be reviewed by the board annually.
 - d. The objective of the monitoring system is to measure the controls against the objectives that are being addressed.
- 2. Remediation of Issues – Upon discovery of deficiencies, the Director shall immediately begin to build a formal or informal plan of remediation. The Director may work with the board to arrive at a correction measure for the deficiency. Deficiencies may be reported by the Director, staff, or other outside agency, such as the State Board of Accounts. Recommendations by the State Board of Accounts will be reviewed and acted upon appropriate to the situation.

Aye	Nay
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Date Signed: January 11, 2023