

MINUTES  
 REGULAR MEETING OF THE BOARD OF TRUSTEES  
 OF THE  
 BUENA PARK LIBRARY DISTRICT  
 November 3, 2009

AGENDA		A L I B R A N D I	G A N E R	M I L L E R	N I C C U M	S A L T S	MINUTES
CALL TO ORDER							President Niccum called the meeting to order at 5:30 p.m.
PLEDGE OF ALLEGIANCE							President Niccum led the flag salute.
ROLL CALL	Present Absent Also	X	X	X	X	X	Trustee Miller was not present at roll call but arrived at 5:33 p.m.  Director Louise Mazerov Mary McCasland, Support Services Manager Patricia Rivera, Public Services Manager Vicki Terbovich, Systems Services Manager Victoria Sanders-Victor, Business Officer
I. ACTION ON MINUTES Regular Meeting of October 6, 2009	Motion Second Ayes Noes Absent Abstain	X X	X X		X	X	Motion by Trustee Ganer seconded by Trustee Alibrandi to approve the Minutes of Regular Meeting of October 6, 2009. Trustee Salts abstained from voting. Motion was approved unanimously.
V. NEW BUSINESS a) Auditor Report	Motion Second Ayes Noes Absent Abstain	X X	X X	X X	X X	X X	President Niccum asked Board members with their consent would like to the move consideration of V. New Business a) Auditor's Report up in accommodation to our guest from the Auditor's office. It was agreed to hear that item out of order.  Director Mazerov introduced Lynne Netty from the auditor's office of Macias, Gini & O'Connell. Lynne stated completed the audit and are at the stage where have presented the trial financial statements to management and they have approved them, it has gone through the review process within our firm and we have reviewed and at point where present to Board and allow Board to comment, ask questions and provide their approval. Would first like to say that working with Victoria, she provided a lot of help and made the process smooth as is always difficult in the first year getting used to each other and overall communication and teamwork went well.  Lynne first presented and reviewed the Independent Auditor's Report and Annual Financial Statements. Directed to page 1 which is Independent Auditor's Report which provides auditor's opinion as results to the financial statements. Feel the financial statements

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							<p>are materially correct and nothing to bring to Board attention. Next drew attention to page 8, Statement of Net Assets and gave overview of the Statement to the Board. Next drew attention to page 10, Balance Sheet Governmental Fund as of June 30, 2009 and explained the difference between this statement and Net Assets statement. Page 11, Reconciliation of the Governmental Fund Balance sheet to Statement of Net Assets June 30, 2009 shows difference of how reconciles that to statement of Net Assets. Next spoke about the footnotes on page 25. Reviewed several misstatements on the financial statements and previously Volunteer Guild was included in the financial statements of library district and should not have been. Payroll expenses appeared to be over reported in the prior year during FY 07-08 with the transition of payroll from County to ADP and had to do an adjustment to properly reflect that. Next had to make an adjustment to report property tax revenues in the proper period. Referring to the pass thru money from the City of Buena Park received in August; however, it represents payment for the previous fiscal period and did two entries for that moving back into the previous two years to get revenue reported in proper period. Other two items relate to each other and were brought to Auditor's attention by Victoria Sanders- Victor and Director Mazerov in regards to there was a capital asset that was purchased thru a capital lease and were done in May 2008 and should have been recorded as a capital asset and capital lease as of June 30, 2008 and wasn't so did prior period adjustment to get them on the books as of June 30, 2008. These adjustments brought what was originally reported as fund balance to restated fund balance. Trustee Ganer inquired about the shifting of payroll expenses from Orange County that Auditor is fully satisfied. Lynne stated yes and did various tests to these areas and differences found were able to reconcile and feel is now properly reported.</p> <p>The auditor next reported on communication to the Board of Trustees Reporting on responsibility under U.S. Generally Accepted Auditing Standards and Government Auditing Standards and states have</p>

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							<p>audited the financial statements of governmental activities. There are certain required annual communications required to do and one is auditor responsibility to provide engagement letter clearly defining scope and purpose of audit and timeline. Next is the plan scope and time line communicated in letter and entrance conference had with management and with Board in June. Next areas are significant audit findings which encompasses several things. One is corrected and uncorrected misstatements and found no uncorrected misstatements. Next item is disagreements with management and did not have any. Will be providing Director Mazerov and Business Officer a representation letter which is their representation that they have provided all financial records, disclosed all information to Board aware of, and provided all documents and records requested, and believe financial statements are materially correct. We did not have any management consultations with other independent accountants and neither did management.</p> <p>The last letter is basically what auditor considers to be their management letter on internal controls. This is our opportunity to discuss with management any items we consider to be materially significant deficiencies or control deficiencies. During audit found several items consider to be material weaknesses. To be material weakness means potential for lack of controls could lead to a material misstatement. The areas were in payroll, bank transfers, cash receipts, cash disbursements, bank reconciliation, capital assets, revenue recognition, compliance and other matters. Management responded almost immediately and made attempts to accommodate all recommendations made.</p> <p>In regard to risk assessment and monitoring over financial reporting, with several years ago with what happened with Enron put requirements on public companies had to establish risk assessment and monitor their controls and have auditors come in and audit their internal controls. They have not implemented that within the government sector yet, but believe can be ahead of the game and provide some</p>

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							<p>guidance in that area and help mitigate risks and prevent fraud. Should look at transactions on quarterly basis and make sure complying with internal controls.</p> <p>In summation, Lynne asked if there were any questions. Trustee Ganer said all her questions were answered. Trustee Miller stated very thorough and nice to have fresh eyes look at it. President Niccum pleased with things found can do better and with what we are doing right. Lynne left her business card and encouraged the Board members to call any time with concerns or questions.</p> <p>Motion by Trustee Alibrandi seconded by Trustee Miller to accept the auditor report. Motion was approved unanimously.</p> <p>Trustee Ganer interjected that there are several items indicating the library will be implementing policies and she would like to get a report on that at the February meeting perhaps. Director Mazerov indicated will do that.</p> <p>It was noted that Trustee Miller arrived at the meeting at 5:33 p.m.</p>
<p>II. CORRESPONDENCE</p> <ul style="list-style-type: none"> <li>a) Patrons' Suggestions from individuals requesting purchase of materials or proposing changes to Library operations</li> <li>b) Management Team Minutes</li> </ul>							<p>No comments or discussion.</p> <p>Trustee Ganer extended her congratulations to Patricia Rivera being elected to new CLA executive council. Director Mazerov stated the previous assembly group had about 40-50 members as legislative body of CLA and did reorganization this last year and group will be 8-10. Things can be done more quickly now with only that number as opposed to larger body and one action took on Friday generated some controversy. Patricia stated she was not part of that as didn't assume position until Nov. 2<sup>nd</sup> at noon, but will have to deal with the fallout. Director Mazerov stated glad Patricia here representing Orange County libraries and Southern</p>

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							California on this Board, which is basically going to be running CLA.
III. FINANCIAL AND MONTHLY REPORTS FROM THE OFFICE OF THE DIRECTOR a) Revenue - \$111,959.64 and Expenditure - \$682,173.17 Report as of October 2009  b) Monthly Statistical Report for October 2009							No comments or questions.  No comments or questions.
IV. UNFINISHED BUSINESS a) Proposed Revisions to Employee Handbook on Employee Conduct	Motion Second Ayes Noes Absent Abstain	X	X	X	X	X	Director Mazerov stated brought this item back this month with changes Board asked for last month. The grey highlighted areas are where Board indicated concern with and were changed or modified. On page 73 the Conflict of Interest section had an extended discussion of what wanted so want to be sure as stated is acceptable to the Board. Trustee Miller and Alibrandi liked it. In the Conflicts of Interest section Trustee Ganer asked about the third paragraph referencing "the development of" friendships or romantic relationships. After discussion, it was decided to strike "the development of" from the sentence. President Niccum referred to page 71 and the first shaded bullet referring to failing to report absences of three consecutive work days and what it means. Director stated that if absent for three consecutive work days and have not called in will have resigned. President Niccum stated is pretty closely related, but different terminology as the bullet above it referencing failing to notify a supervisor when unable to report to work. Trustee Miller asked what is the difference between those and why three days and not one? So can just not show up for work and not let anybody know? Director Mazerov stated this has been standard where has worked, but Trustee Miller stated if she didn't show up just one day without calling she would be in a lot of trouble. Director said that is what our policy has been all along. Trustee Ganer states there is a difference between the two items as the first one might be when were at work and left for lunch, got in accident and could not return to work and unable to report not coming back. Seems to be putting more

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							stringent restriction on that and the second one refers to three days and perhaps just say "failure to report an absence" is prohibited. President Niccum stated he is coming from different place as far as language. In the environment he came from the time keeper reports the employee absence and feels it should state failure to notify would be better language. It was decided to leave failing to notify a supervisor when unable to report to work would be left in, and the next bullet referring to three consecutive days would be deleted as first bullet covers it. Business Officer interjected that the reference to three consecutive days in not reporting absence will definitely mean you have resigned from your post so shouldn't delete it but modify it. President Niccum stated is addressed on page 72 in fourth paragraph under Punctuality and Attendance. With these concerns addressed, the Board was satisfied with the revisions. Motion by Trustee Ganer seconded by Trustee Alibrandi to approve proposed revisions to employee handbook on Employee Conduct. Motion was approved unanimously.
V. NEW BUSINESS							
a) Auditor Report	Motion Second Ayes Noes Absent Abstain						This item was already considered and acted upon earlier in the meeting after the Action on Minutes.
b) Annual Report	Motion Second Ayes Noes Absent Abstain	X	X	X	X	X	Director Mazerov thanked Caroline Egan for using her skills to prepare the Annual Report. Have a volunteer who will be translating this into Spanish. The Board is receiving the only copies in case there are changes they want. Trustee Miller stated the description of the new computer system was very good and made it appealing. Trustee Alibrandi liked the format and thought it was pretty classy. There were no requests for changes. Moved by Trustee Miller seconded by Trustee Ganer to accept and approve the Annual Report as presented. Motion was approved unanimously.
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1. d)							<p>No comments or discussion.</p> <p>Trustee Salts gave a report about being in Monterey for a Rotary Zone Institute relating to women's literacy. Organizations such as Rotary are working to help in this area.</p> <p>Luann O'Hara, Volunteer Guild President, was not present. Director Mazerov stated the Guild is having their 99 cent sale on everything in bookstore starting today and going through Saturday. They did hold their annual meeting. It was attended mainly by volunteers and was very nice.</p> <p>Director Mazerov stated someone is here from Polaris today and tomorrow installing the firewall and getting us ready to do the full migration and be able to start the transition on the weekend we are closed. Board should have received holiday party notification and should mark that date on their calendar.</p> <p>Submitted a grant to AT&amp;T for \$5,000 via the Volunteer Guild to provide programming and resources to high school students to help them to further their education. We did receive that grant and Jon Heffernan from AT&amp;T will be at our next meeting to officially present and receive it. We will have a Certificate of Appreciation for them at that time.</p> <p>Director Mazerov stated this is Vicki Terbovich's first full day. Vicki reported have had a contractor from Polaris Library Systems out today to help install the Watch Guard systems firewall. We have a firewall, but it doesn't protect our new network that we have up. The old Dynix firewall is still plugged in, but the new Watch Guard firewall is plugged in and operational. Are about 2/3 of the way done. The contractor was here from 8 am today and only left about a half hour ago and will be back tomorrow and will install a new switch for free. We have just taken delivery of about 10 of the new pc's of the 20+ will be putting in public computer center. The firewall has a lot of capabilities some of which not</p>

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							<p>using at present and may never use having to do with filters. We don't filter now and probably won't in the future, but the capability is there. We have a few other capabilities turned on that will keep it secure of external attacks over the Internet. We're still on track for go live date of November 19<sup>th</sup> and will be putting in a lot of hours in a short time to try to get us up to where we need to be because we have some changes have to make to network itself and discovered those today as working on firewall. In a firewall, have computers that just touch the outside world and have computers don't want to touch outside world. Want them to come through the firewall and all of our public computers are sitting on the same network as our staff computers. What we understand today is going to have the public computers, just 5 right now, and can set up brand new public network and keep them separate from staff ones. You want that firewall between so staff communications among staff is a private type network and can still go out and touch the Internet, but don't want the public computers to see the traffic on the staff network and right now that is possible. Director Mazerov stated that up until recently those public computers were dumb terminals so that wasn't our first concern, but now that they are windows based it is. Vicki stated is all fixable and doable and firewall will help us to step forward to 22<sup>nd</sup> century. Any questions call or email and will try to do best to keep answers in plain English. Trustee Salts welcomed Vicki to the library.</p> <p>Director Mazerov stated attended CLA this past weekend. Patricia Rivera and her staff have spent a lot of time this last month going out to elementary and junior high schools and talking to adult parent groups and faculty and publicizing and making them aware of our online resources can access from home as well as come into the library. As mentioned in management minutes, Ray Garcia is still out and hopefully will be back November 12<sup>th</sup>. The Bill and Linda Gates Foundation have made a grant to the California State Library for broadband solution for libraries and they are holding a summit on Dec. 14-15 and Director signed up to go to that. The grant covers the travel and stay.</p>

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2. Youth Services R							<p>The computer center is coming along even though Polaris is our main attraction right now. The computers were ordered at the same time as the ones need for Polaris as got a really good deal. The carpet, furniture and shelving has been selected so are running along with that so can start putting that together as soon as Polaris is done, and have not lost sight of the computer center.</p> <p>Our adult programming included this last month a beginner's computer class with two this month and is being well received. We received notice from SDRMA who carries our liability insurance have a Director vacancy on their Board to fill an unexpired term and if anyone is interested let Director know.</p> <p>Youth services as always continue their programming. The successful Halloween party on Saturday had 250 people, Dia de los Muertos program had 65 and had ongoing program over four Saturday's making piñatas. Had the In N Out reading program this month which signed up 333 children ages 4 – 12.</p> <p>We have submitted all the paperwork we need to do to California Communities in hopes of them being able to sell the entire package of everyone's receivables and keep our fingers crossed this happens as would help us beef up our reserve in anticipation of what may or may not happen next year. In initiating the reductions that we have just taken with closing on Monday's, changing of work schedules and hours reductions everyone has been great as can tell from the programming and everyone is keeping up on providing as much service as possible, but it has had an impact on everybody. Whether it is a difficulty in adjusting to that schedule, whether because of children or in one case where someone whose husband is gone all week and only home weekends now she is working every Saturday. But haven't heard complaints or whining. I just know this through things managers have told me. The reduction in part time hours where a lot of employees are students and Board is well aware of the cost</p>

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						attending college right now and want to give kudos to managers and rest of staff for going through this right now. Whether it is having to explain to patrons why we are not getting certain books, and still buying new computers and continuing to provide the services we do. We are busier and busier on Tuesday's, which is what our Monday's would have been. Adjusting to the different work schedules have really come through with flying colors and are to be commended despite that no one is happy with what's happened because in addition to this have taken hits to their paychecks and the State is going to be taking more tax too. Staff is still providing service with a smile and enthusiasm and still doing best can do to provide high quality library service to the community of Buena Park.
VII. FUTURE AGENDA ITEMS						No items proposed.
VIII. CONSENT CALENDAR	Motion Second Ayes Noes Absent Abstain	X X X X X	X X X X X	X X X X X	X X X X X	Motion by Trustee Ganer seconded by Trustee Miller to approve Consent Calendar as presented. Consent Calendar was approved unanimously:  a) Unpaid Bills Detail October 2009
ADJOURNMENT	Motion Second Ayes Noes Absent Abstain	X X X X X	X X X X X	X X X X X	X X X X X	Motion by Trustee Alibrandi seconded by Trustee Ganer to adjourn. Motion approved unanimously and meeting stood adjourned at 6:39 p.m.

Submitted by,

Patricia M. Ganer, Secretary