

Great Neck Library
Audit Committee
Wednesday, February 10, 2021, 6:00pm
Via Zoom

Board of Directors:

Chelsea Sassouni, Chairperson (CS)
Weihua Yan (WY)
Scott Sontag (SS)
Kathleen Gold (KG)

Library Professionals:

Steven Kashkin (SK)
George Trepp (GT)

Members of the Public:

Marietta DiCamillo (MD)
Josie Pizer (JP)

Call to Order

The meeting of the Great Neck Library's Audit Committee was called to order by CS on Wednesday, February 10th at 6:05 pm.

Review of Action Items

CS asked for the action items from January to be reviewed.

Steve Kashkin

- Adjust column in payroll changes report to reflect effective date of resignation and add a column with the date the position is expected to be filled. **DONE. This adjustment was made prior to the January board meeting. The date used is the date in which the position first became open.**
- Do not include alarm report in finance package unless there is a charge associated with it. **DONE. This begins starting with this meeting.**
- Create an updated salary evaluation for the current year. **DONE. See attached analysis.**
- Place approval to replace carbon dioxide detectors at Main on the next BoT agenda for approval. **DONE. Item was approved at January BoT meeting.**

SK went over the attached salary evaluation analysis. He shared that the breakdown consists of YTD actuals. SK stated that he took half of the budget (\$2,199,100) and calculated year-to-date figures on a cash basis and came up with a difference of about \$274k, the bulk of which is from the open director position and the large amount of savings on on-call dollars and Sunday pay (\$110k in salaries). He said that he will approach budget assumptions differently this year. CS concurred that changes need to be made when creating the budget because even prior to this year it was clear that we were overbudgeting on a lot of line items. We have regularly been taking a large portion of the budget and putting into the bond retirement fund. GT asked if it is a question of overbudgeting or a question of budgeting for the positions that were ultimately vacated. Therefore, the library was pooling money while looking for a replacement and when one was found they were hired at a lower rate. CS agreed but said that the budgeting gap is not only in personnel. JP said it is important to evaluate

open positions to determine if they are needed going forward. She understands if positions are not filled in Parkville or Station since they are getting renovated and part timers from those branches will, most likely, have to be laid off during this time. She added that it is also important to reduce on-call hours. GT stated that he has spoken to the Department Heads regarding the use of on-call staff and they understand that full timers and part timers are to be called first, if needed, with on call staff only being contacted as a last resort. CS acknowledged that Audit and Personnel have a lot of items that cross over. As part of the annual budgeting process and as part of this committee's work hand in hand with personnel we need an understanding of personnel needs and management in consideration of COVID and the impending major capital improvement projects.

George Trepp

- Discuss adding multiple sessions of popular children's programs with department head. **DONE. Additional slots for current program offerings will be open to the patrons beginning in February. Additional programs will also be offered in the evening beginning of March.**

Business Managers Report

SK presented the Business Manager's Report to the committee. He explained that the report is a snapshot of the library's financial transactions. SK reviewed:

- Overtime & On-Call - SK reported that there was no overtime this month, and very little on-call or Sunday hours.
- Payroll Changes - SK noted that there were no changes to the report this month.
- Collection Agency Report – SK said that new accounts are still not being sent to collections due to the pandemic.

Financial Reports

SK reviewed the financial reports with the committee.

Fund Balances

SK reviewed the open encumbrances and Fund Balances with the committee.

Warrant

SK went over the warrant with the committee.

CS noted the high expense for the cleaning services. JP concurred and suggested possibly reducing the cleaning at the branches to once a month since they are not heavily trafficked. KG wondered if locations are being cleaned thoroughly when does the library plan to expand services. GT responded that the library's Coronavirus Task Force meets regularly where they continue to discuss the reopening plan, including the expansion of services.

New Business

CS wants to make sure that the committee gets an understanding of where the library can save money this year. This does not mean cutting services rather getting better at how we make projections. CS requested SK to generate a list of where we can save and also another list with the variables that will affect the budgeting process this year. Doing so will allow the board to review and discuss them if need be. SK agreed but said the key will be the assumptions made for this year, including when the library anticipates to be fully open.

JP questioned where patrons go to make programming recommendations. GT said there are a variety of ways that the community can use to make suggestions to the library. The committee briefly discussed the best ways to receive these sorts of requests from the community.

Meeting adjourned at 6:58 pm.

Submitted by Gina Chase

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Action Items

Steve Kashkin

- Generate list of where the library can save and variables that will affect the budgeting process this year.