

**Consultant Reports**  
**MHLS Directors Association**  
**Meeting of Wednesday, November 9, 2016**  
*note correction on page 3 in red*

**Merribeth Advocate, Assistant Director**

*Digital Collection Access*

1. **New Interface for MHLS Digital Download interface, powered by OverDrive:** As of November 2, there is a new interface at <http://mhls.lib.overdrive.com/> for eBooks and eAudiobooks.
  - a. Training resources:
    - i. Brief (1.5 minute) orientation video at <http://help.overdrive.com/#videos?newod>
    - ii. What's the New OverDrive: <http://help.overdrive.com/customer/portal/articles/2145737>
    - iii. In the new website there are more options for patron sign-in. Learn more about this at <http://help.overdrive.com/customer/portal/articles/2166600>
    - iv. OverDrive Help: <http://help.overdrive.com/>
  
2. **New Interface & New Name Coming in December for Zinio eMagazines:**
  - a. In December Recorded Books will be launching RBdigital, a new, more comprehensive app to streamline the Zinio for Libraries user experience. As part of this launch, Zinio for Libraries will be renamed RBdigital Magazines.
  - b. The MHLS Zinio for Libraries collection website at <http://tinyurl.com/mhls-emag> will feature a new look and take on the RBdigital name, but the functionality will remain the same.
  - c. To ensure a seamless transition, patrons will be notified directly through their current Zinio for Libraries app to download the new RBdigital app. The current app will continue to work until January 31.



*Interlibrary Loan (ILL)*

3. **New Opportunity for Regional Delivery of Materials and New Routing Slips**
  - a. As reported in the SSAC September minutes, we have a new opportunity for item borrowed regionally. MHLS, in partnership with SENYLRC, is now shipping and receiving items using the NYS statewide academic libraries internal delivery system, Empire Delivery Systems (EDS). This pilot project is proving to be quite cost effective.
  - b. Items going back to the following libraries can be sent in the delivery to MHLS ILL, and MHLS will send it out through EDS. Make sure to use the **new routing slips** that are attached to this report and are also available at <http://midhudson.org/topics/resource-sharing/ill-requests> :
    - Bard College
    - Columbia-Greene Community College, SUNY
    - Dutchess Community College, SUNY
    - Marist College

- New Paltz, SUNY
- New York State Library
- Orange County Community College, SUNY
- Ramapo Catskill Library System [member libraries](#)
- Rockland Community College, SUNY
- Sullivan County Community College, SUNY
- Ulster County Community College, SUNY
- US Military Academy
- Vassar College

*Communications among Member Libraries*

4. **Advisory Committee Membership 2017:** Attached to this report is the 2017 advisory committee membership list. Please let me know of any changes.
5. **County Meeting Dates 2017:** If you know your county meeting dates for 2017, please email them to me now to be added to the MHLS online calendar.

*Professional Development & Training*

**6. Continuing Education for Public Library Certification**

- a. A reminder that public librarian professional certificates issued as of January 1, 2010, and thereafter shall only remain valid when 60 hours of professional development are completed every five-year period (defined as every five years from the initial certificate date).
- b. Approved Programs: Approved programs from accepted providers include formal classes or courses, workshops, seminars, lectures, institutes, webinars, e-courses, library conference programs, or other relevant programs. As stipulated in Commissioner's Regulation § 90.7(c)(1), curriculum from "any other institution or provider as pre-approved by the employing library, employing library system or the State Education Department" can fulfill the professional development requirement.
- c. What Records to Keep:
  - i. Certificates or transcripts showing successful completion of courses.
  - ii. Letters from a supervisor indicating completion of a program or project.
  - iii. For webinars you attend, keep both the email you receive when you register as well as the email you receive after the event.
  - iv. A listing of the MHLS continuing education programs you have attended is available on request from [madvocate@midhudson.org](mailto:madvocate@midhudson.org)
- d. More information at <http://www.nysl.nysed.gov/libdev/cert/conted.htm> . At this site the state also provides a Continuing Education Record Form which may be used to document your continuing education activities. Please do not submit this form to the New York State Education Department unless requested to do so.

**Rebekkah Smith Aldrich, Coordinator for Library Sustainability**

*Consulting & Development Services*

1. **Treasurer FAQs:** As promised, answers to your questions about **the role of the treasurer for public libraries** are now available through the newly released (October 2016) revised **online** edition of the Handbook for Public Library Trustees of New York State:  
<http://www.nysl.nysed.gov/libdev/trustees/handbook/pltreasurer.htm>
  
2. **Reminder: The new Fair Labor Standards Act rules for overtime** go into effect on December 1, 2016.
  - a. The new rule increases the salary threshold for paid overtime from less than \$455 per week to \$913 per week. Before, salaried workers were only entitled to paid overtime if they made less than an annual salary of \$23,660. Today, employees who earn yearly salaries of \$47,476 or less will be entitled to paid overtime if they work more than 40 hours a week.
  - b. This may change your paperwork and reporting processes for staff that fall into this category that didn't before. For staff that fall into this category: hours have to be tracked, checked weekly for overtime, and paid overtime for anything above 40. It is recommended that you adopt a policy, if you haven't already, that all overtime must be pre-approved.
  - c. More information is available on the US Department of Labor's web site:  
<http://webapps.dol.gov/elaws/whd/flsa/otcalc/i2.asp>
  - d. **CORRECTION: Does this apply to library directors? Depending on your type of library, it may. We are awaiting advice from experts in this area. For more information visit <https://www.dol.gov/WHD/overtime/final2016/>**
  
3. **MHLS has purchased a subscription to Policy Map**
  - a. Policy Map is a product that combines online mapping with data on demographics, real estate, health, jobs and more.
  - b. We have produced demographic reports for:
    - i. The entire MHLS service area
    - ii. Each county included in the MHLS service area – shared with the chairs of each county association for purposes of county level advocacy
    - iii. Each state level legislative district in the MHLS service area
  - c. The system-wide, county, and legislative district reports will be available on our web site under: <http://midhudson.org> → Topics → Statistics/Research
  - d. We are working to load patron data to see what reports we can generate that may reveal usage or geography patterns that could be useful to libraries during strategic planning and outreach activities.

#### **4. Helping All Trustees Succeed (HATS)**

- a. Merribeth and I attended a statewide meeting of System staff who provide trustee education in late September. This event was organized through the HATS initiative of the Public Library System Directors Organization of New York State (PULISDO)
- b. The event was helpful in a variety of ways:
  - i. Helping us to think about trustee training methods in alternative ways
  - ii. A full introduction to the new HATS Curriculum which includes modules:
    - The Basics of What Every Trustee Should Know
    - Legal Issues for Libraries
    - Financial & Fiduciary Responsibilities
    - Planning & Advocacy for Library Sustainability
    - Seven Habits of Highly Effective Boards
  - iii. An exercise in using that curriculum to build new workshops for trustees
- c. We will be working to integrate what we have learned and to make use of these new resources to redesign MHLS Trustee Education offerings in the coming years.

#### *Awareness & Advocacy*

#### **5. 2017 Library Advocacy In Albany**

- a. Save the Date: Wednesday, March 1<sup>st</sup>

#### *Construction*

#### **6. FY2016-2019 State Aid for Public Library Construction Applications Forwarded to the New York State Library for Review**

- a. Twelve member library applications plus two from MHLS have been submitted to the State on time
- b. Recommended Award Amounts are at the highest percentages ever (meaning much closer to requested amounts than in the past) thanks to:
  - i. Increase in Aid from NYS. MHLS was allotted \$713,240 for this grant cycle
  - ii. Scope/size of projects from member libraries
- c. Want to apply in the next round? Learn more and get ready with the resource found here:  
<http://midhudson.org/nysconstructiongrant/>

#### *Professional Development & Training*

#### **7. MHLS Friends Support Group Meetings**

- e. Topic: Governance & Finance Best Practices

- f. Two locations to choose from:
  - i. Monday, November 7<sup>th</sup> from 5:30-7:30pm at the Hudson Area Library
  - ii. Thursday, November 10<sup>th</sup> from 5:30-7:30pm at the East Fishkill Community Library
- g. Registration required: <http://calendar.midhudson.org>

## 8. Social Media Tune-Up Webinar

- a. Topic: Little Tweaks That Make a Difference Webinar with Sophie Brookover, Program Coordinator & Social Media Manager for LibraryLinkNJ
- b. Online webinar: Tuesday, December 6<sup>th</sup> from 10:00 – 11:30am
- c. Registration required: <http://calendar.midhudson.org>

## 9. New webinars available on demand from the New York State Library

[<http://www.nysl.nysed.gov/libdev/webinars/index.html>]:

- a. Sustainable Thinking for the Future of Libraries
- b. What's New in the Trustee Handbook?
- c. Building for Your Future: Public Library Renovation and Construction from Dream to Dedication; an Overview

## Robert Drake, Technology Operations Manager

### *Technology Operations Overview*

#### 1. Ticket System for All Requests, and KnowledgeBase for Sierra Guides and Reports

- a. Hello everyone, just a reminder that all Sierra, website, tech everything queries should go to [techsupport@midhudson.org](mailto:techsupport@midhudson.org) . This goes into our ticket system which is directly accessed by five different staff people including myself, Gerry Formby, and Thomas O'Connell. Unlike our individual emails, multiple people are tracking whether or not tickets are resolved in timely fashion.
- b. KB.midhudson.org is our repository for sierra guides and recorded webinars on topics such as create list and monthly reporting. We also provide updated reports on expiring patrons, items with miscataloged prices, and overdrive statistics. The KnowledgeBase is password protected. If you have any trouble accessing it please contact the email above.

### *Integrated Library System & Cataloging*

#### 2. Days Closed & Sierra Username Action Memos

- a. To facilitate our data entry, we have changed our days closed action memo to a digital form. **Before November 18th, 2016 at 4pm** please submit your days closed at the following form: <http://kb.midhudson.org/days-closed-2017>
- b. We are requesting you complete our **yearly Sierra username action memo** as well. These will be distributed in person at the DA meeting or mailed to those unable to attend.

- c. For both forms, any questions can be directed to [techsupport@midhudson.org](mailto:techsupport@midhudson.org)

### 3. Sierra Questions Webinar

- a. Automation Coordinator Thomas O'Connell will offer his usual lunchtime webinar of training and Q&A on November 16th at noon. The topic will be **patron blocks and staff overrides**. The session will take place via a GotoMeeting session and last about 45 minutes. There is a 15 person attendance limit, so register on our calendar if you'd like to attend.
- b. If you have ideas about topics you would like to see covered in potential future sessions, please contact Thomas at [toconnell@midhudson.org](mailto:toconnell@midhudson.org) or call him at (845) 471-6060, ext. 221. This session is open to all member library staff members!

#### *Coordinated IT Services*

### 4. Second Reminder: Computer Equipment cannot be Purchased in December

- a. Due to changes in MHLS business office policy, **orders for computers and other equipment can no longer be processed from December 1st to December 31st of each year**. If you have plans to purchase equipment at the end of the year, it must be received prior to these dates in order to be purchased and invoiced within 2016. No exceptions can be made. As always, our order form can be found at: <http://midhudson.org/topics/resource-sharing/technology-operations/tech-purchase-form> .

### 5. E-Rate: We are once again entering the e-rate application window.

- a. An overview of the process can be found here: <http://midhudson.org/topics/resource-sharing/technology-operations/e-rate> .
- b. Please note that internet filtering and an internet security policy are required for e-rate reimbursement. E-ratecentral provides a checklist that can be reviewed around meeting these requirements: [http://e-ratecentral.com/CIPA/cipa\\_checklist.pdf](http://e-ratecentral.com/CIPA/cipa_checklist.pdf) .
- c. If you have any questions about these feel free to contact [rdrake@midhudson.org](mailto:rdrake@midhudson.org)

**MHLS ILL**  
Routing Slip

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# MHLS Committee Membership 2017

		<b>Columbia</b>	<b>Dutchess</b>	<b>Greene</b>	<b>Putnam</b>	<b>Ulster</b>
<b>ADVISORY COMMITTEES</b>	Central Library / Collection Development	Emily Chameides '17	Carol Fortier '17 Daniela Pulice '19	Jake Widrick '19	Michele Capozzella '19	Margie Menard '17 Tracy Priest '19
	Continuing Education / Professional Development	Vicki Kurashige '17	Rhiannon Leo '17 Laurie Buckley '19	Candace Begley '19	Jen McCreery '17	Kara Lustiber '17 Brooke Dittmar '19
	Marketing	Jeanne Bogino '19	Sarah Potwin '17 Laurie Buckley '19	Barbara Flach '19	Gillian Thorpe '17	John Georghiou '17 Jody Ford '19
	Resource Sharing	AnnaLee Giraldo '17	Stephanie Harrison '17 Julie Spann '19	Linda Deubert '19	Jeanne Buck '17	Katie Scott-Childress '17 Julie Kelsall-Dempsey '19
	System Services	Thea Schoep '17 Julie DeLisle '19	Tom Lawrence '17 Gloria Goverman '19	Debra Kamecke '17 Linda Deubert '19	Gina Loprinzo '17 Patti Haar '19	Frank Rees '17 Julie Kelsall-Dempsey '19
	Chairs of County Directors Groups	Julie DeLisle	Stephanie Harrison	Sue Ray	Carol Donick	Margie Menard



## The Role of the Public Library Treasurer Background Information and FAQs

### A Supplement to the *Handbook for Library Trustees of New York State*

Though there have been recent efforts to clarify the role of the “Treasurer” in New York State public libraries much confusion still exists. This document is intended to assist public library boards to comply with the law, understand “best practices” and adhere to established accounting standards in order to protect their public funds.

***Please Note:*** *This document is for advisory purposes only and should not be considered as legal or accounting advice. As always, consult with your Library attorney and independent auditor to determine the best policies and practices for your particular institution.*

### Background Information

The *Handbook for Library Trustees of New York State; 2015 Edition* states:

*“The office of **Treasurer** varies greatly, depending upon the library’s legal structure. **School district and most special legislative district libraries** must appoint (hire) an independent Treasurer who is not a member of the Board. Under the provisions of Education Law § 259 (1) (a) this independent officer reports to the board and is responsible for the receipt and disbursement of tax monies after Board approval.*

*Special legislative district libraries should refer to their enabling legislation for clarification. In the case of school district libraries, the school district treasurer is required to act in this capacity unless the library board appoints its own Treasurer.*

***Municipal libraries** that exercise their right under Education Law § 259 (1) (a) to request their tax appropriations be paid over to the library are strongly advised to appoint an independent Treasurer. In the case of municipal libraries where tax funds are held, and invoices are paid by the municipality, the Treasurer of the municipality serves in this capacity.*

*The State Comptroller has repeatedly opined that the doctrine of ‘incompatibility of office’ applies to school district, municipal and special legislative district libraries (according to their enabling legislation). This is often applied to the appointment of a board member to the office of Treasurer.*

*In such cases it is considered a best practice to appoint (hire) an independent Treasurer and appoint a trustee as the board's 'Finance Officer' who would oversee the regular audit of claims, chair the board budget committee and otherwise serve in such a capacity.*

***Association libraries** are not governed by these restrictions and may appoint a trustee as Treasurer to oversee the receipt and disbursement of library funds, report to the board and otherwise fulfill the duties of Treasurer." (P.23-24.)*

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***In recent audits that focused on the functions of the Treasurer, the Office of the State Comptroller noted:***

*A school district public library board of trustees has the power to appoint library officers and employees, including a library treasurer. The treasurer is responsible for depositing and disbursing library funds, maintaining appropriate accounting records and providing a monthly treasurer's report to the board. Because the typical duties of a library treasurer include the custody and disbursement of public funds, they carry with them a high degree of public trust.*

*New York State Public Officers Law requires public officers to take and file an oath of office prior to performing their official duties.*

**[Middle County Public Library; 2016]**

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*Bank reconciliations should be prepared by an employee or official who is independent<sup>3</sup> of the Library's accounting functions and does not have access to cash. Where it is not possible to segregate these duties, a supervisor, or a designated Board member, should review accounting entries and bank reconciliations on a monthly basis.*

<sup>3</sup> An employee or official who is independent of the Library's accounting functions does not have the ability to record receipts, disbursements or journal entries in the financial system.

*The Board should:*

- 1. Ensure that bank reconciliations are performed by someone who is independent of the accounting functions.*
- 2. Designate a Board member or Library official who is independent of the accounting function to review bank reconciliations.*

*3. Require the Treasurer to provide bank reconciliations and supporting documentation with the Treasurer's monthly report to the Board.*

[Shelter Rock Public Library; 2015]

## **Frequently Asked Questions**

### ***What are the typical duties of a public library Treasurer?***

The Treasurer is a separate officer of a public library corporation and is appointed by the Board of Trustees. They are required to take an Oath of Office and perform their duties as defined in state law. **Association Libraries are not covered by this law.**

The public library Treasurer is responsible for depositing and disbursing library funds, maintaining appropriate accounting records and providing a monthly Treasurer's report to the board. Typical duties include:

- Reconciliation of bank statements
- Preparation of Monthly Report to the Board of Receipts & Disbursements
- Signing checks for payment after Board approval
- Oversight of Investments

### ***What duties should the Treasurer not perform?***

The Treasurer should be independent of the Library's accounting functions and should not have the ability to record receipts, disbursements or journal entries in the financial system.

### ***May a Board member serve as library Treasurer?***

Only Association Libraries may allow a Library Trustee to perform the duties of a Treasurer. Public (i.e. Municipal, School District and Special District) libraries must appoint an independent Treasurer to oversee the receipt and disbursement of the public library's funds.

Public library boards are still required to provide fiscal oversight of the Library. Though a trustee may not serve as Treasurer it is still best practice to designate a board member as "Finance Officer" or such similar title, to thoroughly review all the library financial statements and expenditures prior to the Board meeting. At every Board meeting all trustees should review the monthly financial reports and expenditures, including the warrants/vouchers. Remember, every member of the board has a fiduciary responsibility to the community.

### ***Is a public library Board required to appoint a Treasurer?***

School district libraries- The Treasurer of the local school district is required to serve as Treasurer of the school district library. However, the school district library is authorized by law to appoint their own Treasurer, should they desire. (Education Law § 259.1a)

Special district library- Generally Special District Libraries are required to appoint a Treasurer unless otherwise specified in their enabling legislation.

Municipal library- In many cases the Treasurer of the municipality serves as the Library Treasurer. This would be typical of a municipal Library where the municipality (Village, City, Town or County) maintains control of the expenditure of Library funds. In cases where the municipality transfers control of such funds to the Library, the Board should appoint an independent Treasurer in order to fulfill its fiduciary responsibilities. ([www.osc.state.ny.us/localgov/audits/libraries/2015/walworthseely.htm](http://www.osc.state.ny.us/localgov/audits/libraries/2015/walworthseely.htm))

***Can the Board appoint a staff member to the position of Treasurer?***

Yes, however, in order to comply with the accounting principle of “*segregation of incompatible duties*”<sup>1</sup> such a staff member may not:

- Have access to cash
- Record receipts or disbursements
- Record journal entries in the financial system.

***What is the relationship between the Treasurer and the Director?***

The Board appoints the Treasurer, as they do the Library Director. As an “officer of the Board,” the Treasurer answers directly to the Board of Trustees and serves at their pleasure. Therefore, to avoid conflict, it is “best practice” not to call on a library staff member for this function but to use a community member with expertise in finance and bookkeeping practices. Generally this is a paid position but there is no stipulation against using a community volunteer. As a Board Officer this position is not covered by the classified/competitive sections of New York State Civil Service Law.

***Who typically serves as an independent Library Treasurer? How much work is involved?***

Many municipalities and special districts in New York State require a separate Treasurer. Quite often libraries utilize the services of qualified individuals who serve in this capacity for their local fire district, water district, school district or other municipality. The job generally requires a few hours two or three days per month. The Treasurer must prepare a report of receipts and disbursements along with statement of bank account reconciliations. The Treasurer is not required to attend the Board meeting, but certainly may do so at the pleasure of the Board.

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<sup>1</sup> For detailed explanation of this concept see: **Office of the New York State Comptroller. The Practice of Internal Controls. 2010. p.3: <http://osc.state.ny.us/localgov/pubs/lgmng/practiceinternalcontrols.pdf>**

***Can the Board appoint an independent accounting firm or CPA?***

According to the Office of the State Comptroller (OSC) the Library Board has the power to appoint the Treasurer, who serves as an officer of the library corporation. Recent audits have stated that the Treasurer must be an individual appointed by the Board who takes an Oath of Office. ([www.osc.state.ny.us/localgov/audits/libraries2016/middlecountry.htm](http://www.osc.state.ny.us/localgov/audits/libraries2016/middlecountry.htm). p.4). It appears therefore, in order to comply with current OSC opinions it would be necessary to appoint a specific member of the selected firm to serve in the capacity of Library Treasurer.

***Is an Oath of Office required for the Treasurer?***

Yes. The Treasurer is an Officer of the Library Corporation and is therefore required to take an Oath of Office. ([Public Officers Law §10.](#))

***Can anyone else sign checks?***

Yes. The Board may appoint an Assistant Treasurer. Please note: It is also common practice that two Board members are designated as check signers. Though we have found no specific guidance from OSC, this practice certainly complies with the principle of “segregation of incompatible duties”, unless of course, the individual Trustees are the recipients of any such checks.

***What should the Treasurer’s Report contain?***

The Treasurer’s monthly Report to the Library Board should show the reconciliation of all bank statements and report actual revenues and expenditures compared to the Library budget. This summary report should not be confused with the detailed monthly line item financial report from the Library’s business office.

***The Treasurer prepares a monthly report on bank reconciliations and overall revenues and expenditures. Can the Library staff prepare the detailed monthly budget report?***

Yes. Under the direction of the Library Director the Library’s business staff should prepare a monthly report on the revenues and expenditures on a line item (detailed) basis as compared with the Library’s annual budget and year-to-date expenditures and encumbrances for Board review. This should reconcile with the independent Treasurer’s summary report to the Board.

***Who should open the bank statements?***

The Library Treasurer must have access to the original bank statements in order to prepare the monthly Board report. This function may be delegated to staff or an independent accounting firm who do not have access to cash nor the ability to record receipts, disbursements or journal entries in the financial system ([www.osc.state.ny.us/localgov/audits/libraries/2015/shelterrock.htm](http://www.osc.state.ny.us/localgov/audits/libraries/2015/shelterrock.htm) p.2).

However, it is the Treasurer's responsibility to oversee this process and prepare the Board report.

***Must the Treasurer attend Board meetings?***

No, unless required to do so by the Board. However, a Treasurer's Report must be presented at the meeting and reviewed by the Board.

***Is the treasurer a voting member of the board?***

No.

***Must the Treasurer physically deposit, transfer and invest funds? Or may they "oversee" this function?***

The Treasurer is "responsible" for such actions. Though they may not personally perform such transactions they must be aware and oversee the process. The principle of "*segregation of incompatible duties*" should always be considered in the handling of library assets.

***Should the Treasurer be bonded?***

Yes! As should other staff with the responsibility for handling public and private funds on behalf of the Library.

***We are a very small library with limited staff and resources. We simply cannot afford to hire the additional staff to fully meet these requirements. What should we do?***

As custodians of public funds it is the library board's responsibility to provide fiscal oversight of the Library. Every reasonable effort should be made to comply with the guidelines provided by OSC. Where full compliance is not practical the Board is advised to closely follow the accounting principles of "*segregation of incompatible duties*" in the handling and reporting of the Library's assets. The advice of an independent Certified Public Accountant (CPA) should be sought to assist the Board in such a situation.

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**For further information:**

Office of the New York State Comptroller. Local Government Links:

<http://www.osc.state.ny.us/localgov/pubs/listacctg.htm#ic>

The Practice of Internal Controls:

<http://osc.state.ny.us/localgov/pubs/lgmng/practiceinternalcontrols.pdf>

Bank Reconciliations: <http://osc.state.ny.us/localgov/pubs/techbull/0403.pdf>

Investing and Protecting Public Funds:

<http://osc.state.ny.us/localgov/pubs/lgmng/investingpublicfunds.pdf>