

**Northwest Regional Library Minutes  
March 17, 2022**

**Present:** Darryl Tveitbakk, Cheryl Matzke, Michele McCraw, Gracia Nelson, Charlie Lindberg, Sam Winger, Cheryl Matzke, and Ryan Richardson

**Others present:** NWRL Director Jim Trojanowski, Michelle Nelson and Tracee Bruggeman, BradyMartz

**Call to Order:** Chair D. Tveitbakk called the meeting to order at 4:26 pm.

**Public Comments:** None.

Ryan Richardson, representative for the City of Thief River Falls, was welcomed as a new board member.

**Approval of the Agenda:** M. McCraw/C. Moe moved to approve the agenda. Carried.

**Approval of Minutes:** M. McCraw /S. Winger moved to approve the January and February Executive Committee Minutes. Carried

**Approval of the 2020 Audit:** Tracee Bruggeman with BradyMartz reviewed the Audited Financial Statements for the year ending December 31, 2020. The following are recommendations by BradyMartz:

1. We recommend the Library consider the additional risk of having the auditors assist in the preparation of the financial statements and note disclosures. As a compensating control, the Library should establish an internal control policy to document the annual review of the financial statements and to review the financial statement disclosure checklist.
2. Lack of sufficient segregation of duties. Recommendation: The area should be reviewed periodically and consideration given to improving segregation of duties.
3. The compensated absences account was not updated from the prior year and the balance was not audited. Recommended that the Library should review their personnel policies and develop controls to ensure the liability can be calculated.

**C. Matzke/C. Lindberg moved to approve the 2020 NWRL 2020 Audit. Carried.**

**The 2021 Annual Report will be approved at the April Board Meeting.**

**Approval of the 2022 Budget:** C. Lindberg/G. Nelson moved to approve the 2022 Budget. Carried.

**Approval of the Financial Report:** M. McCraw/C. Lindberg moved to approve the January, February and March 2022 Financial Reports. Carried.

Checks numbered 10331 to 10366 for a total of \$ 75,418.51

Void Check #10322 2,068.45

Payroll EFT's 022422EFT1 through 031022EFT3 for a total of \$9,038.96

E-Pay (United States Payroll) = \$11,730.46

## VIII. Reports:

A. Directors Report: Director Trojanowski advised the board on the following issues.

- The 2020 Audit has been completed.
- There have been several area library closings because of the winter weather.
- Jim requested that the Board continue to review the Northwest Regional Library Agreement at a later date.
- NWRL is still working on the Amazon accounting problem.
- NWRL is in the process of spending some of the one-time ARPA funds on Overdrive titles. The funds must be spent by June 2022.
- Staff have begun work preparing for the 2021 Audit that will take place in June.
- There is still NWRL board member positions open for the Cities of Roseau and Warren.
- The circulation report is being reduced. Jim would like board member input on the changes.
- Jim is working with a banker from Wells Fargo to finalize the NWRL credit card application.
- Michelle is exploring the source of extra cash left in a cash box since last spring.
- Michelle will advise the Board at the March meeting of changes done to the financial report that makes it less cumbersome
- Jim is continuing to work with Middle River on opening a link site library.
- Owl has been purchased and installed to assist with hybrid meetings. The board will need to adapt a policy regarding the number of times board members can meet through OWL a year.
- Jim is continuing to work with Wyatt on improving password security.
- The library petty cash reimbursement has been completed and checks for the cash will be signed at the March meeting.
- Northwest Roofing is expected to repair the roof this week.
- After the 2022 Audit is complete, Jim will meet with Tracee at Brady Martz to discuss a better way of handling step increases and vacation accrual.
- CRPLSA is working with the legislature for increases to RLBS and library bonding.
- Michelle will be recreating the Thief River Falls financial reports that had been lost.
- Jim is meeting with the TRF public works director regarding maintenance and cleaning issues at Thief River Falls library
- A Remote Meeting Policy is being drafted for NWRL.

**Circulation:** As submitted with the board packet.

**Next Meeting:** Full board Meeting April 21, 2022  
Executive Committee May 19, 2022

**Meeting adjourned at 5:47 pm.**

