**Vespasian Warner Public Library District**

**Clinton, IL 61727**

**Special Board of Trustees Meeting**

**MINUTES**

**December 20, 2022**

President Kolb called the meeting of the board to order at 5:32 p.m. Roll call was taken with the following members present: Jonah Kolb, Janelle Sams-Thomas, Matt Love, Stephanie Coonce, and Laura Hale. Absent was Becky Adams and Logan Redman. Also present: Executive Director Bobbi Perryman and Business Manager Samantha Rusk.

Visitor – Sandy Perry, Director-Assurance of Clifton Larson Allen (CLA)

Sandy Perry from CLA provided a 2022 audit review to the board of trustees including a process review, discussion of how the audit went, and a review of the audit report. Perry answered questions and walked through each page of the library’s audit report.

Important notes to highlight:

* Board discussion of the potential to “assign” funds specifically for upcoming HVAC projects.
* Discussion and recommendation by Perry to review capital asset policies and thresholds due to inflation and other potential shifts in spending.
* Discussion of the material weakness that the library does not prepare its own financial statements. The finance committee will revisit this topic at a future meeting.
* Discussion of deficiency in internal control that bank reconciliations and investment reconciliations should have documentation of review. This can be completed with a digital signature or with copies of emails indicating document review.
* The board requested that audit staff should be present in the library building at least one day during future audits.

An engagement letter to complete the 2023 audit with CLA will be created in the spring of 2023.

Adjournment - On a motion by Sams-Thomas, the meeting was adjourned at 6:18 p.m. Motion passed by voice vote.

The next regular board meeting is Wednesday, January 11, 2022, at 6 p.m.

Respectfully submitted,

Samantha Rusk