1. **INTERNAL CONTROL ENVIRONMENT**

The Roanoke Public Library Board of Trustees recognizes its responsibility to see that the funds invested into its care by the citizens of Roanoke, Indiana (and others) are used in a proper fashion. The Board values integrity and ethical values of those appointed and hired to serve the Roanoke Public Library. Because of the deep trust the citizens and patrons have placed in the Board, the Board has adopted the Uniform Control Standards for Indiana Political Subdivisions as set forth by the State Board of Accounts (UniformInternalControlStandards.pdf) and is setting forth the following Internal Control Procedures to be followed.

These procedures will be continually monitored to see that they are being followed and if any corrections or updates are needed to ensure that the performance is correct and up to our high standards.

1. **INTERNAL CONTROL PROCEDURES**
2. **Cash Receipts**
3. The Roanoke Public Library will have 2 bank accounts at Bippus State Bank.
4. Checking
5. Savings

\*\*\*Responsibility: The Board of Trustees

1. The Roanoke Public Library will have 2 authorized check signers.
2. Board Treasurer
3. Board President

\*\*\*Responsibility: The Board of Trustees

1. Library Director will be an agent for the Roanoke Public Library in dealing with the Bippus State Bank but will NOT be an authorized check signer.

\*\*\*Responsibility: The Board of Trustees

1. The bank is notified upon any change in Board Treasurer and Board President. The “new” Treasurer and/or President will go to the bank to make the necessary changes promptly upon election.

\*\*\*Responsibility: The Board of Trustees

1. The Roanoke Public Library has bonds on those handling the Library’s cash.
2. Library Director
3. Board Treasurer

\*\*\*Responsibility: Board of Trustees using Mettler Insurance Agency

1. All checks/cash are receipted into the cash receipts book upon payment. (The cash receipts book is used to prepare the Income from Fines and Fees Report.)

\*\*\*Responsibility: Library Director

1. All desk collections are written into the receipt book. They are categorized in the receipt book. From the receipt book, the collections are inputted into the accounting software under their classifications.

\*\*\*Responsibility: Library Director

1. All receipts are kept in a locked drawer from time received until deposited.

\*\*\*Responsibility: Library Director

1. All receipts are deposited weekly, usually on Mondays.

\*\*\*Responsibility: Library Director

1. All receipts are inputted weekly into the AVC Technologies Accounting Software which is password protected. The password is known only to the Library Director. In case of emergency, Board Treasurer and/or Board President can contact AVC Technologies to receive access to the software.

\*\*\*Responsibility: Library Director

1. Upon any problems with receipts (i.e. disputed items, Non-Sufficient Funds (NSF) checks, checks charged back to the bank, etc.), Library Director will contact the Board Treasurer and together they will figure out the best way to handle the situation.

\*\*\*Responsibility: Library Director and Board Treasurer

1. All receipts and disbursements dealing with the Roanoke Public Library Building Corporation, which is a separate entity from the Roanoke Public Library will be in Bippus State Bank, to completely separate the accounts-so no intermingling of funds is possible.

\*\*\*Responsibility: The Board of Trustees of Roanoke Public Library and Roanoke Public Library Building Corporation

1. All deposit slips are copied along with any checks deposited. Receipt from bank is stapled to the copy(ies). Copies are retained to be matched during bank reconciliation.

\*\*\*Responsibility: Library Director

1. The Library Assistant will inspect bank deposits for accuracy and initial the copy kept in the Library’s records for audit.

\*\*\*Responsibility: Library Director and Library Assistant

1. Deposit slips have last name of any check presenter and check numbers recorded on them.

\*\*\*Responsibility: Library Director

1. The only cashing of checks that is allowed is for Petty Cash replenishment by the Library Director. \*\*\*Responsibility: The Board of Trustees
2. A record of all deposits for the month (Receipt Listing) is presented at each board meeting for board’s perusal and approval.

\*\*\*Responsibility: The Board of Trustees

1. A record of each day’s receipts for the month (Income from fines and fees reports) is presented at each board meeting for board’s perusal and approval.

\*\*\*Responsibility: The Board of Trustees

1. **Cash Disbursements**
2. The Roanoke Public Library will have 2 authorized check signers.
3. Board Treasurer
4. Board President

\*\*\*Responsibility: The Board of Trustees

1. All checks will be signed by the Board Treasurer. (In cases of emergency when the Board Treasurer can’t sign checks, Board President will.) No signature stamp is allowed.

\*\*\*Responsibility: The Board of Trustees, especially Board Treasurer

1. Library Director will be an agent for the Roanoke Public Library in dealing with the Bippus State Bank but will NOT be an authorized check signer.

\*\*\*Responsibility: The Board of Trustees

1. All disbursements are inputted into the AVC Technologies Accounting Software which is password protected. The password is known only to the Library Director. In case of emergency, Board Treasurer and/or Board President can contact AVC Technologies to receive access to the software.

\*\*\*Responsibility: Library Director

1. All disbursements are made by check, except for Federal and State Payroll Taxes which are required to be made by electronic transfer, and petty cash purchases.

\*\*\*Responsibility: The Board of Trustees

1. The disbursements made for Federal and State Payroll Taxes are password/pin protected.

\*\*\*Responsibility: EFTPS and INTax

1. Check stock:

* Checks are pre-numbered and used in sequence
* Checks are kept in the Library Director’s desk
* Only the Library Director has access to the checkbook, except when the Board Treasurer needs to sign the checks at each month’s board meeting.

\*\*\*Responsibility: The Board of Trustees

1. Checks are printed using the Library’s printer and the accounting software. All disbursements are inputted into the Accounting Software by AVC Technologies which is password protected. The disbursements will then be printed into checks for signing by the Board Treasurer as each month’s board meeting. The password is known only to the Library Director. In case of emergency, Board Treasurer and/or Board President can contact AVC Technologies to receive access to the software.

\*\*\*Responsibility: The Board of Trustees and Library Director

1. All packing slips are checked by Library Director or Library Assistant with items/services received –if correct, it is then dated, and initialed. Any discrepancies are handled ASAP.

\*\*\*Responsibility: Library Staff

1. The invoice is initialed and dated to show correct and ready for payment by Library Director.

\*\*\*Responsibility: Library Director

1. Invoices that have been approved and are ready for payment are inputted into the Accounting software. Disbursements, with an Accounts Payable Voucher, are created by the Accounting software. An Accounts Payable Voucher is attached to invoice to be presented to the board for their approval.

\*\*\*Responsibility: Library Director

1. A record of all the disbursement for the month (Disbursement Register) is presented at each board meeting for board’s perusal and approval.

\*\*\*Responsibility: The Board of Trustees

1. Checks are prepared by Library Director from Account Payable Vouchers.

\*\*\*Responsibility: Library Director

1. Signing of blank checks are prohibited.

\*\*\*Responsibility: The Board of Trustees, especially Board Treasurer

1. Signing of checks without Board approval is prohibited, except in cases of extreme emergency, then only payroll checks and utilities.

\*\*\*Responsibility: The Board of Trustees, especially Board Treasurer

1. A resolution approved by the Board allows for paying of the Comcast bill with prior approval.

\*\*\*Responsibility: The Board of Trustees

1. **Cash Reconciliations**
2. All bank accounts are reconciled at the end of each month.

\*\*\*Responsibility: The Board of Trustees

1. All bank reconciliations are done through Accounting Software by AVC Technologies which is password protected. The password is known only to the Library Director. In case of emergency, Board Treasurer and/or Board President can contact AVC Technologies to receive access to the software.

\*\*\*Responsibility: Library Director

1. Bank Statements are received through the mail. All mail is received and opened by the Library Director. During Library Director’s absence, the Library Assistant will receive the mail, open only emergency correspondence and save the remaining for the Library Director’s return.

\*\*\*Responsibility: Library Director

1. Reconciliation includes:

* Comparison of dates and amounts of deposits as on the banks statement with cash receipts.
* Comparison of deposits with copies of deposits made.
* Investigation of items rejected by the bank (ie deposits subsequently charge back by the bank because of insufficient funds)
* Comparison of canceled checks with the disbursements as to the number, date, payee, and amount.
* Accounts for the sequence of check numbers.
* Examination of canceled checks for authorized signatures
* Examination of canceled checks for alterations.
* Review of voided checks
* Documented by initialing and dating the reconciliation
* Checks outstanding for long periods are investigated for further action.

\*\*\*Responsibility: Library Director using AVC Technologies Accounting Software

1. Board Treasurer will inspect the bank reconciliation and corresponding documents prepared by Library Director for accuracy and initial her approval.

\*\*\*Responsibility: Board Treasurer

1. The bank reconciliation for the month (­­­­­­­­­­­­­­­­­­­­­­­­­­­­­Bank Audit Report) is presented at each board meeting for board’s perusal and approval.

\*\*\*Responsibility: The Board of Trustees

1. **Petty Cash**
2. The library director is assigned the responsibility for petty cash fund.

\*\*\*Responsibility: The Board of Trustees to Library Director

1. The petty cash fund is set at $50 (fifty).

\*\*\*Responsibility: The Board of Trustees

1. Replenishment of petty cash fund is made by disbursement with receipts exactly matching the amount required to reach the $50 established amount.

\*\*\*Responsibility: The Board of Trustees through Library Director

1. Petty Cash funds are kept separate from other funds in the possession of the Library Director at the library. \*\*\*Responsibility: Library Director
2. All petty cash receipts are initialed and dated by the Library Director.

\*\*\*Responsibility: Library Director

1. No inputting of cash into petty cash is allowed except for the proper replenishment of the fund. \*\*\*Responsibility: The Board of Trustees
2. **Investments (see Investment Policy)**
3. Investments are decided upon at the Board level.

\*\*\*Responsibility: The Board of Trustees

1. This document will govern the investment activities of the Roanoke Public Library. It is the policy of the Library to invest public funds in a manner that will provide the highest return with the maximum security while meeting cash-flow demands. All investments will conform to applicable laws and regulations governing the investment of public funds.

\*\*\*Responsibility: The Board of Trustees

1. The primary objectives of the Library's financial investments, in priority order, are:
2. Legality – All investments shall conform to applicable federal, state, and other legal requirements.
3. Safety of Principal – All investments shall be undertaken in a manner that seeks to preserve capital. The objective will be to mitigate credit risk and interest-rate risk.
4. Liquidity – The Library's investment portfolio will remain sufficiently liquid to enable the Library to meet all operating requirements that might be reasonably anticipated.
5. Return on Investments (Yield) – The Library's investments will generate the highest available return without sacrificing the first three objectives outlined above.

\*\*\*Responsibility: The Board of Trustees and Library Director

1. The Library will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer by:
   1. Limiting investments to the types of securities listed in Section VIII of this Investment Policy. Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the Library will do business in accordance with Section J.
   2. Diversifying the investment portfolio in accordance with Section G.

\*\*\*Responsibility: The Board of Trustees and Library Director

1. Interest Risk: The Library will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates by:
2. Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
3. Investing operating funds primarily in shorter-term securities, or money market mutual funds and limiting the average maturity of the portfolio in accordance with this policy and the state law.

\*\*\*Responsibility: The Board of Trustees

1. Management responsibility for the Library's investment program is hereby delegated to the Library Director, with assistance from the Board Treasurer. The Library Director shall be responsible for the implementation of the investment program and the establishment of investment procedures consistent with this Policy. No person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Library Director and the Board of Trustees.

\*\*\*Responsibility: The Board of Trustees and Library Director

1. The Library shall diversify its investments to the best of its ability based on the type of funds invested and the cash-flow needs of those funds. Diversification can be achieved by the type of investment, number of institutions, and length of maturity.

\*\*\*Responsibility: The Board of Trustees

1. The Operating Fund will be kept in a local area approved Financial Institution for convenience sake. A portion of the operating fund will be kept in an interest bearing savings account until the money is needed. The balance of the checking account will be kept so the funds will not be required to transfer except for major expenditures. When funds are needed to cover a major expenditure, the needed amount will then be transferred to a checking account.

\*\*\*Responsibility: The Board of Trustees and Library Director

1. The Library Director shall provide monthly investment reports to the Library Board that clearly provides the following information regarding the investment portfolio: types of investments, depository institutions, principal balances, rates of return, and maturities.

\*\*\*Responsibility: Library Director

1. All public funds of the Library Board shall be deposited in the designated depositories located in the territorial limits of the Library District. (IC 5-13-8-9)

\*\*\*Responsibility: The Board of Trustees

1. Whenever investments are made in a certificate of deposit, three quotes of the specific rates of interest for the term of the CD will be obtained. The quotes will be recorded in a memorandum and retained as a public record. The deposit will be placed with the designated depository quoting the highest rate of interest for the selected period. If two depositories tie for the highest quote, the deposit may be placed in any or all of the designated depositories quoting the highest rate at the fiscal officer's discretion. (IC 5-13-9-4)

\*\*\*Responsibility: The Board of Trustees and Library Director

1. All interest derived from an investment shall be receipted to the fund of which they are a part.

\*\*\*Responsibility: The Board of Trustees and Library Director

1. The Library may not purchase securities on margin or open a securities margin account for the investment of Library funds. (IC 5-13-9-9)

The Library may not purchase foreign investments.

\*\*\*Responsibility: The Board of Trustees

1. Financial information of the Roanoke Public Library, including savings accounts, checking accounts, certificates of deposit information, along with ledger books will be disclosed as required by law.

\*\*\*Responsibility: The Board of Trustees and Library Director

1. This policy has been promulgated by the Roanoke Public Library to formalize prudent investment policies and procedures that will meet the investment objectives of the Library. This policy is to be reviewed by the Board of Trustees as new investment legislation becomes law, as staff expertise changes, and/or as necessitated by other external and internal factors.

\*\*\*Responsibility: The Board of Trustees and Library Director

1. Any securities will be kept in the library’s safe in the Director’s office.

\*\*\*Responsibility: The Board of Trustees, especially Board Treasurer along with Library Director

1. All investment accounts will be reconciled with the bank/investment source and presented at each board meeting for board’s perusal and approval.

\*\*\*Responsibility: The Board of Trustees through Library Director

1. **Payroll**
2. Any requests for new personnel is originated by the Library Director.

\*\*\*Responsibility: Library Director

1. The library board is responsible for the employment and discharge of librarians and other staff with the advice and recommendation of the director.

\*\*\*Responsibility: The Board of Trustees

1. Investigations (i.e. background check, former employers, references) will be performed on each potential employee.

\*\*\*Responsibility: The Board of Trustees through Library Director

1. Pay will be set as per Wage and Salary Schedule and Salary Ordinance.

\*\*\*Responsibility: The Board of Trustees

1. Wage and Salary Schedule and Salary Ordinance will be reviewed to remain update-to-date with any new legislation.

\*\*\*Responsibility: The Board of Trustees w/ information gained through State Library via Library Director

1. Employees are informed that all personnel policies (and other policies) are available online at the library’s website <http://www.roanoke.lib.in.us>.

\*\*\*Responsibility: Library Director

1. Records are maintained on each employee containing their employment application, new employee investigation reports, date employed, pay rates, payroll deductions, W-4 form and any other appropriate forms.

\*\*\*Responsibility: Library Director

1. All payroll information is inputted into the Payroll Software by AVC Technologies which is password protected. The password is known only to the Library Director. In case of emergency, Board Treasurer and/or Board President can contact AVC Technologies to receive access to the software.

\*\*\*Responsibility: Library Director

1. Each employee will fill out a time sheet covering the pay period. Hourly employees are required to fill out one (1) time sheet covering the time from the 1st of the month to the 15th and a second time sheet covering the 16th to the end of the month. Salaried employees will fill out one (1) time sheet per month. Their time sheet should note any vacation, sick or holiday pay taken. (Employees are paid on the 15th and 30th or last day of month.)

\*\*\*Responsibility: Library Staff

1. Employees are paid one month after the work was done. For example-time completed on January 15th would be paid on February 15th.

\*\*\*Responsibility: The Board of Trustees

1. Library Director will date and initial each completed time sheet, approving the hours worked and that the wages should be paid.

\*\*\*Responsibility: Library Director

1. Payroll checks will be treated the same as any other disbursement.

\*\*\*Responsibility: The Board of Trustees

1. A Payroll Report is given for each pay period entered into the Accounting Software. The Payroll Report has hours worked, gross pay, each deduction taken, and net pay.

\*\*\*Responsibility: Library Director using AVC Technologies Accounting Software

1. Libray Assistant will inspect and initial each payroll report prepared by the Library Director to ensure accuracy.

\*\*\*Responsibility: Library Assistant and Library Director

1. Each employee will be given a copy of their Payroll Report for each pay period for their records. \*\*\*Responsibility: Library Staff
2. Payroll taxes are entered and paid monthly by electronic transfer using EFTPS and INTax.

\*\*\*Responsibility: Library Director

1. At year end, W-2 forms are filled out and filed electronically.

\*\*\*Responsibility: The Board of Trustees through Library Director

1. W-2 forms are presented to employees along with the employee’s Service Record so they can check for any errors.

\*\*\*Responsibility: Library Staff

1. W-2 forms are reconciled with quarterly 941’s during year-end closing procedures.

\*\*\*Responsibility: Library Director

1. All information inputted into the computer system is back-upped to external hard drive. There are three (3) external hard drives with the library’s information which are rotated weekly. At least one external hard drive is away from the library at all times.

\*\*\*Responsibility: Library Director with assistance from FI Personal Computing (outside computer maintenance man) and AVC Technologies Consultant

1. **Credit Card (see also Credit Card Policy)**
2. The purpose of the credit card policy is to facilitate purchases for the library in those limited circumstances where using a credit card is the only practicable means for making a purchase. The director will procure a credit card for the library from the financial institution offering the most favorable terms for the library. The director may obtain a card that has an annual fee if the totality of the terms applicable to that particular credit card makes it the best choice for the library.

\*\*\*Responsibility: Library Director

1. The line of credit extended to the library by means of the credit card shall not exceed One Thousand dollars ($1,000.00).

\*\*\*Responsibility: Board of Trustees

1. The library director is the designated custodian of the credit card. The director must ensure that the card is used in conformance with the library’s Resolution for Library Credit Card, Roanoke Public Library’s Credit Card Policy, the Indiana State Board of Accounts Accounting and Uniform Compliance Guidelines Manual for Libraries, and these procedures.

\*\*\*Responsibility: Library Director

1. The director must maintain a log which will include the names of individuals requesting usage of the card, their position, type of purchase to be made, estimated amount to be charged, fund and account numbers to be charged, date the card is issued and returned, and, after the purchase, the actual amount that individual charged to the card. Both library employees and officers must sign for the card when they are taking it from the office and shall return the card as soon as possible after use, but no later than the first day the employee returns to work.

\*\*\*Responsibility: Library Director

1. When not checked out to an authorized employee or officer for an authorized purchase, the credit card shall remain in a locked drawer or safe in the library’s business office. The director, or a library employee designated by the director, may use the credit card for the following types of purchases:

1. Supplies

2. Services and Charges (where required)

3. Capital Outlays (where required)

\*\*\*Responsibility: Library Director

1. Use of the library’s credit card for personal purchases is expressly prohibited.

\*\*\*Responsibility: Board of Trustees

1. The library is generally exempt from sales tax on purchases. The card user must notify the vendor or merchant that the credit card transaction should be tax exempt. The card user should provide the library’s Sales Tax Exemption Certificate at the time of purchase, to avoid paying sales tax. Meals and lodging are not exempt from sales tax.

\*\*\*Responsibility: Library Director

1. The balance due on the credit card will be paid in full each month by or before the payment due date.

\*\*\*Responsibility: Board of Trustees

1. Payments should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documentation such as paid bills and itemized receipts must be provided by the card user. Any interest or penalty incurred due to late filing or furnishing of documentation by an officer or an employee will be the responsibility of that officer or employee.

\*\*\*Responsibility: Board of Trustees

1. Any benefits derived from the use of the credit card are the property of the library.

\*\*\*Responsibility: Board of Trustees

1. If the card is lost or stolen, the card issuer must be notified immediately. This loss must also be reported to the library’s board of trustees.

\*\*\*Responsibility: Library Director

1. Employees requesting use of the credit card will be required to read a copy of this policy and sign indicating they understand and agree to abide by the terms of the policy. Any employee who violates the library’s Credit Card Policy is subject to disciplinary action.

\*\*\*Responsibility: Board of Trustees and Library Director

1. **Annual Financial Report required by SBOA**
   * 1. Library Director will collect data for the year from AVC accounting software.

\*\*\*Responsibility: Library Director

* + 1. Library Director will input collected date for the year into the Gateway system.

\*\*\*Responsibility: Library Director

* + 1. Library Board President will review all data inputted into Gateway comparing with data collected from Accounting system and initial to show report data approved and reviewed.

\*\*\*Responsibility: Library Board President

* + 1. Library Board Treasurer will review all data inputted into Gateway comparing with data collected from Accounting system and initial to show report data approved and reviewed.

\*\*\*Responsibility: Library Board Treasurer

* + 1. Library Board Treasurer will submit the report in the Gateway system as the fiscal responsible party.

\*\*\*Responsibility: Library Board Treasurer

1. **IT Controls (see also Roanoke Public Library Technology Plan)**
2. All information inputted into the computer system is back-upped to external hard drive. There are at least three (3) external hard drives with the library’s information which are rotated weekly. At least one external hard drive is away from the library at all times.

\*\*\*Responsibility: Library Director with assistance from FI Personal Computing (outside computer maintenance man) and AVC Technologies Consultant

1. All payroll information is inputted into the AVC Technologies Payroll/Accounting Software which is password protected. The password is known only to the Library Director. In case of emergency, Board Treasurer and/or Board President can contact AVC Technologies to receive access to the software.

\*\*\*Responsibility: Library Director

1. All passwords, user names, and other necessary Internet access information is kept in “The Personal internet address & password logbook”. This logbook is kept in the Library Director’s desk.

\*\*\*Responsibility: Library Director

1. All software disks are kept in the Library Director’s desk.

\*\*\*Responsibility: Library Director

1. Required Microsoft Licensing information is kept at Microsoft Volume Licensing Center site at <https://www.microsoft.com/Licensing/servicecenter/default.aspx> under business email of [director@roanoke.lib.in.us](mailto:director@roanoke.lib.in.us) and password which can be found in logbook noted under “C” of this section.

\*\*\*Responsibility: Library Director through Microsoft Corporation

1. Computers and IT system is updated and maintained monthly through outside computer consultant.

\*\*\*Responsibility: Board of Trustees through outside computer consultant-F1 Personal Computing

1. **EMPLOYEES (see also Personnel Policy)**
2. SELECTION OF DIRECTOR
3. The selection and direction of the Library Director *shall be by* the Board of Trustees.
4. Requirements: Librarian V Certification
5. Job Description (see Appendix A of Personnel Policy)
6. The Board of Trustees shall make a yearly review of all salaries.
7. Annual Evaluation of the Director shall be by the Board of Trustees*.*

*\*\*\*Responsibility: Board of Trustees*

1. SELECTION OF OTHER STAFF
2. The administration and direction of the staff shall be the responsibility of the Library Director.
3. Requirements for the position:
4. Keyboarding
5. Computer skills

c) High School Diploma or equivalent

1. Job Description (See Appendix B)
2. Salary is under the jurisdiction and subjected to the Board of Trustees’ approval.
3. Work schedule, vacation schedule (if applicable), job assignment and general function that best fits the need of the library, shall be the responsibility of the Library Director *in* consultation with the Board of Trustees.
4. Evaluation shall be by the Director and provided to the Board of Trustees for annual review*.*

\*\*\*Responsibility: Board of Trustees with advice and recommendation of Library Director

1. HIRING POLICY
2. Recruitment

Through the daily efforts of our dedicated staff, the Roanoke Public Library is proud to provide courteous, knowledgeable, and efficient service to a growing community with constantly evolving needs. We are dedicated to ethical values in our day-to-day activities at all level of our organization. Honesty, stewardship, respect, responsibility, service, and excellence guide our decision making. If you are seeking that rare opportunity to develop your own professional skills while offering valuable assistance to others, then consider a career with us.

*It is the policy of the Library to fill all positions with the best qualified people. The Library will promote from within whenever possible. The position will be advertised with outside sources, such as public library listservs, local newspapers, employment websites, the library’s website, etc. This is done to reach the most people and aid in ensuring that vacancies are filled by the most qualified persons as expediently as possible.*

\*\*\*Responsibility: Board of Trustees with advice and recommendation of Library Director

1. Appointments
   1. Library Assistant**:** An applicant for the job of Library Assistant, having been chosen by the Library Director for employment, must sign a waiver permitting a police check and give all necessary information i.e. full name, date of birth and social security number to perform such check. The Library will pay for the police check to be done. Upon passing such check, applicant’s name and information will come before the Board of Trustees for their approval of the hiring of applicant. With Board of Trustees approval, Library Director will offer the said applicant the job of *library* assistant. The job of Library Assistant is designated as a “Part Time” position which means the employee works less than 40 hours per week.
   2. Summer Help**:** An applicant for the job of Summer Help, having been chosen by the Library Director for employment, must sign a waiver permitting a police check and give all necessary information i.e. full name, date of birth and social security number to perform such check. The Library will pay for the police check to be done. Upon passing such check, applicant’s name and information will come before the Board of Trustees for their approval of the hiring of applicant. With Board of Trustees approval, Library Director will offer the said applicant the job of *summer help*. The job of Summer Help is designated as a “Temporary” position which means they are hired for a temporary period and receive no benefits.

\*\*\*Responsibility: Board of Trustees with advice and recommendation of Library Director

1. LIBRARY STAFF

The Board shall provide for adequate professional and supportive staff needed to perform the library’s mission and service responsibilities. Standards shall be set for each position, which comply with Indiana Library Certification law and recommendations for Library personnel practices made by American Library Association. The Board shall maintain a current salary schedule for compensation based upon job classification, grade, step, and educational requirements. Library staff shall be provided with a job description as approved by the Board.

\*\*\*Responsibility: Board of Trustees with advice and recommendation of Library Director

1. **ELECTRONIC COMMUNICATION RETENTION**
2. **Intent:** To establish guidelines that will promote the effective capture, management, and retention of emails and electronic communications.
3. **Scope:** This policy applies to all library provided electronic communications equipment for library business.
4. **Definitions**
5. Email messages are similar to other forms of communicated messages such as correspondence, memoranda, and letters. These include non-record (transitory) emails and public-record emails.
6. Non-record or Transitory Electronic Communications are considered to have no administrative, legal, fiscal, or archival requirements for their retention. Examples of such non-record electronic communications include the following:
7. personal correspondence not relating to conducting library business such as lunch invitations, unsolicited advertisements, and spam;
8. routine requests for information or publications which require no administrative action, policy decision, or special compilation or research, and copies of replies;
9. originating office copies of letters of transmittal that do not add any information to that contained in the transmitted material;
10. quasi-official notices including memoranda and other records that do not serve as the basis of official actions (i.e., holiday notices, meeting confirmations, etc.).
11. non-email electronic communications including, but not limited to, instant messaging, texting, paging, voice recording, and other electronic communication technologies other than email.
12. Public-record Emails include any writing containing information relating to the conduct of the public’s business prepared, owned, used, or retained by the Library. Examples of emails that may constitute a public record (not confidential) include the following:
    1. policies and directives,
    2. correspondence or memoranda relating to official business (excluding duplicates)
    3. agendas and minutes of meetings
    4. any document that initiates, authorizes, or completes a business transaction
    5. final reports or recommendations
13. In addition, confidential or partially confidential emails are required to be retained as required by the appropriate retention schedule. Examples include the following:
14. declared confidential by state statute,
15. required to be kept confidential by federal law,
16. personnel file information (except for information that must be disclosed),
17. intra- or interagency deliberative materials – expression of opinion or speculative in nature and communicated for purpose of decision making.
18. covered by an Indiana Court Administrative Rule 9
19. The sender of the email is responsible for ensuring proper retention of emails sent within the Library. All other copies of internal email are duplicates and may be deleted. However, if an email was sent by an outside agency, a member of the public or anyone outside the Library, the recipient is responsible for retention.

\*\*\*Responsibility: Library Staff

1. Email records that have not met their retention should be saved by one of the following methods:

1. Print the email and store the hard copy in the appropriate file.

2. Move the email out of the email system.

3. Archival software.

\*\*\*Responsibility: Board of Trustees and Library Director

1. Attachments should be retained or disposed of according to the content of the attachment itself based on its appropriate retention, not the email which transmits the attachment.

\*\*\*Responsibility: Board of Trustees and Library Director

1. Data in the mailbox (including the inbox, sent items, drafts, contacts, and calendar items) will be archived. Mailbox items will be archived in real-time. Contacts and Calendar will be purged for space requirements.

\*\*Responsibility: Library Staff

1. To prevent the loss of email in archival, the user may:

1. Print the email and store the hard copy in the appropriate file.

2. Move the email out of the email system.

\*\*\*Responsibility: Library Staff

1. Regardless of retention requirements, email and all other electronic correspondence pertaining to threatened or actual legal proceedings must be retained until the litigation is finally concluded.

\*\*\*Responsibility: Board of Trustees and Library Director

1. It is the responsibility of the Library to provide the public records. (See Non-Disclosure Policy/Access to Public Documents)

\*\*\*Responsibility: Board of Trustees and Library Director

1. When an employee is no longer employed with Library, that user’s mailbox will be maintained for sixty (60) calendar days. Individual user mailboxes will be purged after sixty (60) calendar days unless the Library Director requests an extension to the Board of Trustees.

\*\*\*Responsibility: Board of Trustees and Library Director

1. **Retention of Public Documents**
2. Library Board and staff should first reference this office-specific retention schedule. If the form/record series you’re looking for is not listed, refer to the County/Local General Retention Schedule (GEN).

\*\*\*Responsibility: Board of Trustees and Library Staff

1. Nonpermanent records listed on this retention schedule may be destroyed, in accordance with the form’s instructions, thirty (30) days after completion and submission of a Notice of Destruction, State Form 44905. The notice must be sent to the secretary of the county commission of public records as determined by IC 5-15-6-1(c) (county clerk or recorder) and to the Indiana Commission on Public Records, cty@icpr.IN.gov, 402 West Washington Street W472, Indianapolis, IN 46204.

\*\*\*Responsibility: Board of Trustees and Library Director

1. All permanent records or records not listed on these approved retention schedules can be destroyed or transferred only by completing a Request for Permission to Destroy or Transfer Certain Public Records (PR-1), State Form 30505, and by obtaining approval of the County Commission of Public Records and written approval from the Indiana Commission on Public Records.

\*\*\*Responsibility: Board of Trustees and Library Director

1. Destruction of all records must be delayed pursuant to an applicable legal hold.

\*\*\*Responsibility: Board of Trustees and Library Director

1. GUIDELINES: Permanent records may be maintained either in the original format or on microfilm that meets standards outlined in 60 IAC 2 or Administrative Rule 6 (Court Records).

\*\*\*Responsibility: Board of Trustees and Library Director

1. Microfilmed records may be deposited or transferred according to the retention period outlined for that record.

\*\*\*Responsibility: Board of Trustees and Library Director

1. Security/original rolls of microfilm must be stored offsite in a secure location. Duplicate rolls may be used in office.

\*\*\*Responsibility: Board of Trustees and Library Director

1. Electronic records and computer printouts that include data from more than one (1) form must be retained for the longest retention period for all included forms.

\*\*\*Responsibility: Board of Trustees and Library Director

1. Any STATE BOARD OF ACCOUNTS forms approved for use in lieu of prescribed forms are subject to the same retention requirements.

\*\*\*Responsibility: Board of Trustees and Library Director

1. Public Libraries Retention Schedule (LIB)

Adopted January 21, 2015 by the Oversight Committee on Public Records

|  |  |  |
| --- | --- | --- |
| RECORD SERIES | TITLE/DESCRIPTION | RETENTION PERIOD |
| LIB 10-1 | ANNUAL PUBLIC LIBRARY REPORT | Destroy after ten(10) years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. |
| LIB 10-2 | LEDGERS | PERMANENT: Original Handwritten (prior to 2016) will be retained in office or storage area.Computerized copies from AVC Technologies Accounting Software will be transferred to Permanent Data Archival / Backup Blank Disc Media at year-end which will be retained in PNC Bank safety deposit box. |
| LIB 10-3 | PATRON LIBRARY CARD, RECIPROCAL BORROWING CARD APPLICATION | Destroy three (3) years after patron account becomes inactive. |
| LIB 10-4 | PUBLIC LIBRARY ACCESS CARD (PLAC) & NON-RESIDENT CARD APPLICATION | Destroy after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. |
| LIB 10-5 | NO-FEE INTERLIBRARY LOAN FILES  (CONFIDENTIAL: IC 5-14-3-4(a)(16)(A)) | Destroy 30 days after return of materials. |
| LIB 10-6 | FEE-BASED INTERLIBRARY LOAN FILES  (CONFIDENTIAL: IC 5-14-3-4(a)(16)(A)) | Destroy after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges. |
| LIB 10-7 | PROGRAM REGISTRATION INFORMATION | Destroy each April for previous calendar years. |
| LIB 10-8 | COMPUTER USE SIGN UP SHEETS & LOGS  (CONFIDENTIAL: IC 5-14-3-4(a)(16)(A)) | Destroy after 90 days after date of use. |
| LIB 10-9 | PHOTOGRAPHS & VIDEOS | The collections of a library shall REMAIN part of the library, subject to the procedures used by the library to weed its collection. |

\*\*\*Responsibility: Board of Trustees and Library Director

1. **NONCOMPLIANCE (taken from Personnel Policy)**
2. CAUSES FOR DISCIPINARY ACTION

Continuance in a position of employment at the Library is based on continuing satisfactory performance by the employee. Disciplinary action may be taken against any employee who fails to perform assigned duties. If after six (6) months, an employee is not performing her/his assigned duties, *the* Board of Trustees may remove the employee from her/his position after review.

\*\*\*Responsibility: Board of Trustees

1. Disciplinary Action

Disciplinary and dismissal procedures:

1. The Library Director shall give a written warning concerning the performance of an undesirable practice or failure to perform a required duty to any employee who commits an offense. Records of the warning date, when and where given and content should be made by the Director and placed in the employee’s personnel file and provided to the Board of Trustees at its next regular meeting*.*
2. Written reprimands must contain the specifics of the conduct for which the employee is being reprimanded. The employee must sign the reprimand. A copy is given to the employee and a copy is placed in the employee’s file and a copy to the Board of Trustees at their next regular meeting. Any two (2) reprimands in a twelve (12) month period are cause for termination by the Board.
3. In the event that the Board of Trustees determines that the discharge of a staff member is required in the best interest of the Library, the employee will be notified in writing. The employee will be paid only through the last day worked.

\*\*\*Responsibility: Board of Trustees

1. Grievance Procedures
2. Prompt resolution of personnel difficulties is important for good personnel relations in the operation of an efficient organization. The Board of Trusteesis committed to fair and just relations with its employees.
3. An employee who *believes to have* a justifiable grievance shall discuss the grievance with the Director. If a satisfactory solution is not agreed upon the Director or the employee may appeal to the Board of Trustees in writing. The Board will consider the appeal and act upon it.

\*\*\*Responsibility: Board of Trustees with advice and recommendation of Library Director

1. **Amendments**

Amendments to these procedures may be proposed at any meeting of the Board if included in the published agenda. Proposals to be adopted will require a 2/3 majority of all Board members.

\*\*\*Responsibility: Board of Trustees

1. **RISK ASSESSMENT**

|  |  |  |
| --- | --- | --- |
| CATEGORY | RISK LEVEL | EXPLANATION |
| I. Cash Receipt | Medium | Small staff, little separation of duties mitigated by small amount of funds involved. |
| II. Cash Disbursements | Low | Separation of task between Board of Trustees and Library Director along with proof required |
| III. Cash Reconciliation | Medium | Small staff, little separation of duties mitigated by use of AVC Technologies Accounting Software |
| IV. Petty Cash | Medium | Small staff, little separation of duties mitigated by small amount of funds involved |
| V. Investments | Low | Board controlled |
| VI. Payroll | Medium | Small staff, little separation of duties but staff is trusted, vetted and long-term. |
| VII. Credit Card | Medium | Small staff, little separation of duties mitigated by proof required and Board of Trustee monitoring |
| VIII. Annual Report | Low | Separation of task between Board President, Board Treasurer and Library Director along with proof required |
| IX. IT Control | Low | Monitored by outside computer consultant, hired and paid with Board of Trustee approval |
| X. Employees | Low | Small staff which is trusted, vetted and long-term |
| XI. Electronic Communication Retention | Medium | Lack of understanding of importance, equipment failure, space issues mitigated by monitoring and possible outsourcing. |
| XII. Retention of Public Documents | Low | Only accidently destroyed as there is little to no gain in noncompliance. |
| XIII. Non-Compliance | Low | Small number of people involved so blame is easily placed. |

1. **INFORMATION AND COMMUNICATION**

The Board of Trustees and Library Staff will dedicate themselves with obtaining quality information of any new technology advances, any outside vendor options, and any other sources that will help minimize the complexity of the processes and the volume and sources involved to better improve the efforts put forth in securing a healthy and prosperous future for the Roanoke Public Library. Any knowledge gained with be shared and put into action as deemed necessary and profitable.

To assure that this information if communicated and understood: All Board Members and Library Staff will sign below their acknowledgment and compliance with the procedures set forth with the adoption of these standards.

|  |  |  |
| --- | --- | --- |
| ***BOARD OF TRUSTEES*** | **SIGNATURE** | **DATE** |
| **Board President** |  |  |
| **Board Vice President** |  |  |
| **Board Secretary** |  |  |
| **Board Treasurer** |  |  |
| **Board Member** |  |  |
| **Board Member** |  |  |
| **Board Member** |  |  |
| ***LIBRARY STAFF*** |  |  |
| **Library Director** |  |  |
| **Library Assistant** |  |  |
| **Library Temporary/Substitute** |  |  |

1. **MONITORING ACTIVITIES**

Every January, the Finance Committee as appointed by the Board of Trustees will review this document. They will assure that the procedures are being followed as stated.

If they are satisfied all is well, they will so state in their report to the Board at the January Board of Trustees meeting and duly noted in the Committee and Board minutes.

If procedures are found to be **not** followed, the discovered problem and it’s recommended solution will be stated in their report to the Board at the January Board of Trustees meeting. The Board or their designated committee will discuss the problem with the responsible party and take any action deemed necessary to assure that the situation is rectified-whether that be better communication of desired outcome, reprimand, changes to procedure or other solution. This follow up rectification and results thereof will be reported upon at the February Board of Trustees meeting and duly noted in the Board minutes.

If upon their review, changes are found to be needed they will bring such to the entire board for discussion and action. Any changes will be thoroughly communicated to all Board of Trustee Members and Library Staff documented as such with the resigning of this document under the information and communication area.