

FITCHBURG PUBLIC LIBRARY
BOARD OF TRUSTEES

February 10, 2021

Trustees present were: Chair Jim Walsh, Matthew Bruun, Derick Cruz, Mary Rice Hurley, Joanne Huse, Cynthia Jones, and Jacalyn Kremer. Others present were Director Sharon Bernard and Assistant Director Jean Tenander.

PUBLIC COMMENT

There was no public comment.

CALL TO ORDER

The meeting was called to order at 6:32 p.m.

APPROVAL OF THE MINUTES of January 13, 2021

The minutes of the January 13, 2021 Trustees meeting were approved by acclimation.

CHAIR'S REPORT

Chair Walsh welcomed Derrick Cruz, the new Trustee to be appointed at next Tuesday's meeting. There was no other Chair's Report.

LIBRARIAN'S REPORT

Director Bernard reported that one of the two boilers had failed. The Library has two boilers, both quite old. The Director said we would probably only replace the boiler which had permanently failed. If it could not be used in a new or renovated library it could be used in another city building.

She also said an outside water spigot, through which we were losing a great deal of water, had been replaced.

She said Holds had been increasing. We are buying new material as usual. We are sending faxes, making photocopies, and printing many pages for customers.

The AARP tax preparers are not going to be working from the Library this year.

Jacalyn Kremer asked how the staff was feeling. The Director said they were still divided into two teams. Jacalyn Kremer also asked if many libraries had reopened. The Director said she had not heard of many and Robert Favini said it is still not allowed.

Asked about what City employees were doing in terms of working in their offices the Director said she did not know. City Hall is still closed. She said she had had no pressure from the City or from patrons to open before it has been determined safe to do so.

COMMITTEE REPORTS

Finance Committee--There was no report to distribute.

Director Bernard said it looks like it is going to be easier than she had expected to establish a Library Foundation for fundraising. She said an attorney is necessary to review the documents and ensure the foundation would be able to own property.

Legislative Committee--The State Budget has been level funded. The level funding includes the one million dollars added to the Massachusetts Board of Library Commissioners (MBLC) during the last budget cycle. The MBLC's Budget allows it to give every library the state aid amount they would receive if they were meeting all their requirements.

NEW BUSINESS

Director Bernard has prepared the budget for next year. The Trustees will vote on it at the next meeting.

Jacalyn Kremer made a motion that Director Bernard request a full time Librarian and a part time library assistant in the budget for the next fiscal year. The motion was seconded and approved by acclamation with no discussion.

Director Bernard said that in his State of the City address the Mayor has mentioned the Public Library part of the project to revitalize Main Street. He then complimented City workers for working remotely and did not mention Library employees. She said she was disappointed and wrote a letter to Chair Walsh asking him to send a letter to the Mayor from the Trustees outlining the work that is being done at the Library. A motion was made and seconded to give Chair Walsh the authority to write a letter to the Mayor from the Trustees describing to him the work being performed at the Library. The motion was passed by acclamation.

Director Bernard said she would seek permission from the Trustees to have an audit performed on the Library Trust accounts. She said it would not be a full audit but one that would review the funds and assure that the Library was maintaining the wording of the trusts in its employment of the funds. She wants to have confidence the Library is in compliance and reassure a foundation we establish that funds are spent in compliance with the trusts.

A motion was made and seconded to move ahead with hiring Robert C. Alario, Certified Public Accountants, to review the Library trust fund accounts. The motion passed by acclamation.

The 2021 meeting schedule has been sent to the Trustees.

Director Bernard reminded the Trustees they have to read the Summary of the Conflict of Interest and send acknowledgement of receipt of the Summary to the City Clerk, and take the Ethics training and send the completed certificate to the City Clerk.

OLD BUSINESS

Chair Walsh welcomed Derrick Cruz, the new Trustee.

ADJOURNMENT

The meeting was adjourned at 7:21 p.m.

Respectfully submitted by
Jean Tenander for
Cynthia Jones

ANTHONY J. ALARIO 1941-1989
ROBERT C. ALARIO, CPA, MBA, CSEP
NANCY F. WASHINGTON, CPA, MST
MARK J. GORDON, CPA



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February 5, 2021

Fitchburg Public Library
6101 Main Street
Fitchburg, MA 01420

Dear Board of Trustees:

We are pleased to confirm our understanding of the services we are to provide for Fitchburg Public Library Trust Fund. This letter will confirm the nature and limitations of the services we will provide and the various responsibilities and other terms of the engagement.

We agree to apply procedures to the Fitchburg Public Library Trust Fund of Fitchburg Public Library for the year ended June 30, 2020. Fitchburg Public Library is responsible for the trust funds in the hands of the Library Trustee.

Fitchburg Public Library has agreed to and acknowledged that the procedures to be performed are appropriate to meet the intended purpose of verifying the investment balances at June 30, 2020, reviewing agreements to verify that restrictions are being properly reflected and review fund disbursements to verify that they are being properly accounted for. The procedures we will perform may not address all the items of interest to a user of our report and may not meet the needs of all users of our report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

These agreed-upon procedures are enumerated as follows:

1. Confirm all investment account balances as of June 30, 2020
2. Review restricted funds agreements to verify that restrictions are being properly reflected
3. Vouch a sample of fees and distributions to verify that the proper documentation is in place and to verify payment
4. Review a sample of funds to verify initial gift documentation

These procedures will be applied for the purpose of reporting our findings in regard to the results of the procedures performed. The procedures we will perform are for the intended use of the following specified parties:

Fitchburg Library Board of Trustees

We will conduct our engagement in accordance with the attestation standards for agreed-upon procedures engagements established by the American Institute of Certified Public Accountants. The agreed-upon procedures are not designed to constitute an examination or a review of the subject matter. Therefore, we will not express an opinion or a conclusion on the subject matter. We have no obligation to perform any procedures beyond those agreed to as enumerated in this letter of engagement. If, for any reason, we are unable to complete the procedures, we will not issue a report as a result of this engagement.

At the conclusion of our engagement, we will request certain written representations from you about the subject matter information and related matters. We will also issue a written report listing the agreed-upon procedures performed and our related findings. This report will be intended for use by and restricted to the use of the specified parties as identified above, and our report will contain such restricted use language.

During the course of the engagement, we may communicate with you or with your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Mark Gordon, CPA is the engagement partner for the services specified in this letter. His responsibilities include supervising Robert C. Alario, CPA PC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the agreed-upon procedures report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. We estimate that our fee for the engagement will be \$3,500. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate.

We will maintain the confidentiality of your personal information and will apply procedures to protect against any unauthorized release of your personal information to third parties.

We agree to retain our engagement documentation or work papers for a period of 7 years from the date of our report.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our engagement including our respective responsibilities. If you have any questions, please let us know.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Respectfully,

Robert C. Alario, CPA PC

RESPONSE:

This letter correctly sets forth our understanding.

Fitchburg Library

Acknowledged and agreed on behalf of Fitchburg Library by: _____

Title: _____

Date: _____