

**Pamunkey Regional Library  
Board of Trustees Meeting  
December 13, 2023**

The Pamunkey Regional Library (PRL) Board of Trustees (BOT) met on Wednesday, December 13, 2023, at the Rockville Branch Library.

**Attendees**

Trustees:

Goochland County: Barb Young, Barbara Slone  
Hanover County: Ryan Martin, Joe O’Connor, Christy Schumacher  
King and Queen County: Tricia Simpkins  
King William County: John Edwards, Mary Shipman

Trustees unable to attend:

Hanover County: Bob Johnson

Guests:

Jim Taylor – Hanover County, Deputy County Administrator  
Dennis Walter – Hanover County, County Attorney  
Michael Rinehart – Senior Manager Cherry Bekaert, Auditor (by Zoom)

Library Staff:

Tom Shepley - PRL Director  
Sherida Bradby – PRL Deputy Director  
Jamie Stoops – PRL Deputy Director  
Jeff Huff – Collection Strategy Librarian  
Levi Carter - Collections

**1. Call to Order/ Moment of Silence/ Welcome**

Chair B. Young called the meeting to order at 10:00 a.m.

A moment of silence was held to remember Christy Fones who passed away just before Thanksgiving 2023. Ms. Fones was a PRL Associate Librarian and Children’s Library Specialist who had worked at both the Atlee and Hanover branches.

**2. Update from Cherry Bekaert Regarding PRL FY22 Audit**

B. Young reminded all that at the October 25, 2023, meeting we had expected the FY22 Audit to be completed within days, which is why it is important now to understand what is happening.

Mike Rinehart, Senior Manager from Cherry Bekaert, auditors for the PRL FY22 financial statements, joined the meeting by Zoom. He stated that they have completed their procedures and issued their opinions dated December 11, 2023.

They have issued two opinions. One unmodified opinion regarding financial statement preparation indicates that they are fairly stated in all material respects. The second opinion, regarding internal control and compliance, has three separate findings to highlight.

1. Related to compliance with the Code of Virginia and APA (Administrative Process Act) specifications, there are two instances where officials took office in FY22 and did not file completed disclosure packages before taking office.
2. Identified material weakness in internal control where management did not identify groups of capital expenditure to be capitalized as assets rather than expense. Since this was a material amount it needs to be included as a material weakness. Implementation of GASB (Government Accounting Standards Board) No. 87, Leases – PRL did not accurately record and present capital assets and lease liabilities within GASB87. Additionally, the required notes to the financial statements related to leases were not sufficient to comply with the requirements and after incorporating the auditor’s feedback the lease liabilities are still overstated, the amount is instead reflected as a past adjustment, but not corrected.
3. In an effective system of internal control, management can close its accounting records and compile financial reports in a timely manner to comply with GASB. Another material weakness is that the library is unable to produce quality financial statements in accordance with GASB in a timely manner. The library’s first draft included many inconsistencies with financial records and variances. The adjustment process to achieve correct results resulted in delays.

B. Slone asked for the exact amount for the threshold of capitalization. M. Rinehart indicated he cannot share the materiality number, which is based on the library’s financial information such as their assets or revenue and expenses. It is also qualitative as they believe it is significant enough for the Board’s interest.

T. Shepley clarified that according to the PRL financial policy individual items that cost above \$5000 are capitalized. His perspective is that there has been a change to GASB which requires capitalizing items under \$5000 if multiple units were purchased.

M. Rinehart’s view is that GASB didn’t change in this respect. To understand the scope, PRL did not capitalize a group of assets totaling \$161,000 across five invoices. This amount was above the materiality number and the auditor would expect these to be recorded as assets. Materiality is a relatively low number based on the size of the library, not the same number from entity to entity. Other auditors will probably use similar numbers.

T. Shepley and K. Catron received the opinions issued on December 11 by email the morning of December 13. M. Rinehart announced that Cherry Bekaert is done with the FY22 Audit. T. Shepley indicated that the BOT would receive a copy of it.

T. Shepley confirmed that the FY23 Audit with PBMares will now be reactivated, as they have the final FY22 financial statements, and staff will move as quickly as they can.

M. Shipman asked for the final Cherry Bekaert invoice amount. M. Rinehart indicated that the final bill is \$4500.

B. Young thanked M. Rinehart for joining the meeting and answering our questions.

### **3. Consideration of Agenda Amendments**

B. Young requested to add under Old Business, E. Policies – Electronic Meeting Participation Policy. There will be a few additional items under the Memorandum of Understanding (MOU) with King and Queen County. C. Schumacher requested that T. Shepley share his perspective on the FY22 Audit update received from M. Rinehart during the meeting.

**MOTION:** J. O'Connor moved to make the discussed changes to the agenda. B. Slone seconded the motion, and it passed unanimously.

### **4. Citizens' Time**

B. Young welcomed the citizens and thanked them for their interest and input as we work to serve our communities. Citizens are allowed to speak for up to 3 minutes and comments should be directed to the whole Library Board.

#### Sharon Landrum – King William County resident

S. Landrum addressed the sexually explicit material available to minors in the library system and the threat these materials are on our society. S. Landrum quoted Psalm 12:8, “The wicked strut about on every side when vileness is exalted among the sons of men”.

S. Landrum expressed that the vileness in the PRL system is directed at the most vulnerable and impressionable citizens – children - who rely on adults to protect them from untoward influences. The protective responsibility extends to trustees and the policies created and enforced. Left unchecked and unchanged, society will bemoan the increase in teen issues, while claiming they do not know how it happened.

S. Landrum suggested that one possible reason for the sudden increase in sexually explicit material is corporate greed from publishers, authors, and the ALA. Nielsen held a Children's Book Summit to discuss trends and indicated that the juvenile market has grown 40% in the last decade and 80% of all purchased YA books are bought by adults. Molly Wetta, Collection Development Librarian at the Lawrence, Kansas Public Library, expressed her worry that the growing popularity of YA fiction for adults, would push marketing YA to adult readers, catering the category to them, leaving less choice and variety for upper middle grade or lower YA.

Has the commercial success of more mature YA material resulted in shaping the content of YA books to satisfy their adult readers? S. Landrum asked the trustees to draw a line in the sand to protect children from the publishing greed and remove PRL from the Marxist ALA overlords. Set a standard that reflects the constituency and their values and do not allow other to present filth to children for their corporate profit and adult preferences.

Jenifer Strozier – Goochland County resident

J. Strozier stated that public libraries and public schools are institutions for the public good, not businesses, and it is important to understand the connection between the attacks on both. In both cases, “fiscal responsibility” is used as an excuse to defund these institutions. New ideas, ways of being, and even old ideas are seen as threatening, contagious, or dangerous and the argument is made they should be kept away from students and adults alike.

J. Strozier shared a quote from the Virginia Constitution, Article 1, Section 15, stating “that free government rests, as does all progress, upon the broadest possible diffusion of knowledge and that the Commonwealth should avail itself of those talents, which nature has sown so liberally among its people, by assuring the opportunity for the fullest development by an effective system of education throughout the Commonwealth”.

J. Strozier highlighted that a newly-elected Hanover Supervisor has stated that his number one priority is to destroy the PRL system. She sees a connection. The list of books to ban or sequester came from the now discredited Moms for Liberty and other groups that amplify that voice. It is hard to understand the why of this. Ms. Strozier agrees with the Commonwealth and Country’s Founders that a democratic republic citizenry must be educated and engaged, limiting learning resources goes against this goal. Access to ideas should not be restricted. Parental control over a child’s access, should not be decided by others.

J. Strozier received a book about how humans came to be readers and writers as an interlibrary loan, as there is no copy available at the local library. If PRL ceased to exist, or someone else decided what are dangerous ideas, then she could no longer borrow this book.

“Nickel and diming” schools and libraries, shrinks access to ideas. Libraries should be places to explore. Parents need to parent their kids. Books and ideas are not dangerous. Everyone needs to see themselves reflected in their libraries. The ALA is not a Marxist overlord.

Susan Gibson – Hanover County resident

S. Gibson has been a patron of PRL since moving to the area 10 years ago, when her youngest was a baby. They took advantage of a program called Books for Babies, which she believes is funded by an ALA grant. Her family frequents the children and juvenile non-fiction areas in several libraries (Mechanicsville, Hanover, Atlee) and has never encountered filth or inappropriate material for any of her children.

In a book called “I Will Protect You”, S. Gibson’s daughter learned about 9/10-year-old twins who survived the Holocaust, written for her daughter’s age group. The availability of this book allowed her daughter to dive into history and opened her mind, introducing new ideas about tough topics, but also encouraging tough discussions.

S. Gibson appreciated the wide variety of items in the non-fiction section to pick books for her daughter approaching puberty. She used her judgement and parental right to look through the

books, skim them, and decide what was appropriate for her child, as her child is young and does not need books that talk about older puberty or have sexual topics at this time.

S. Gibson doesn't believe that people who are not librarians, who do not have training, should be cherry-picking what is on the shelves. Librarians have been a great resource and helped her make informed decisions and find age-appropriate books. Choosing a book should be a collaborative process between parents and librarians and not dictated by someone else.

Karen Catley – Goochland County resident

“How dare any of you try to tell me what my children and grandchildren can and cannot read?”

B. Young expressed that the public's input is appreciated, and we are listening. If something is not addressed within a meeting, we are not ignoring it, but there is other business, and we hope to address these things down the road.

## **5. Consideration of the Consent Agenda**

The items on the Consent Agenda were:

1. Approval of the draft minutes from the August 23, 2023, September 27, 2023, and October 25, 2023, regular meetings of the PRL Board of Trustees
2. Approval of the draft minutes from the November 8, 2023, Special Called meeting of the PRL Board of Trustees
3. Acceptance of October and November 2023 board report
4. Acceptance of October and November 2023 warrants

B. Slone listed three changes to minutes: 1. August minutes, page 4, question 4 the word “as” should be changed to “asked”; 2. September minutes, page 9, there is an incomplete number under FY2025 Budget, next to King William; 3. September minutes, page 11, paragraph 4 should say “the reserve fund is not a separate fund”.

B. Slone asked why the October Board Report does not show money being spent from the State Aid category on books and materials. T. Shepley confirmed that all books and materials spending will be booked against State Aid for the year. The Board Report has two separate sections - Income and Expenses – and State Aid will not be shown as a reduction of income for these expenditures. It is a philosophical piece rather than a literal piece.

A section has been added to the warrants listing expenditures over \$10,000. The Finance Committee requested this at their last meeting.

**MOTION:** J. Edwards moved approval of the Consent Agenda items, as modified and amended in the minutes. The motion was seconded by J. O'Connor and passed unanimously by the BOT.

## 6. Director's Report

T. Shepley distributed the document "Library Director's Report December 2023", included at the conclusion of the minutes.

Additional points not included in the written report:

- It is early in the budget process for all the localities and more discussion is expected in this cycle with significant new membership on each localities' Board of Supervisors (BOS).
- FY22 Audit & Mr. Rinehart's Presentation
  - o The auditors can't communicate a materiality number dealing with these capitalized items and it is within their judgement to decide which budgets they look at with a magnifying glass. The Hot Spots they focused on are not capital items, but they saw them as important in the aggregate. Hot Spots are low value, handheld electronic, and many of them did not last a year. How can an item lasting less than a year be capitalized and depreciated over a five-year term? Many discussions with Hanover County Finance staff, colleagues at other regional libraries, and Ann Shawver (a consultant PRL hopes to hire to help complete the FY23 Audit) all indicated they would not capitalize these items. PBMares has also indicated that they would not be using the same perspective. Cherry's criticism is based on how PRL presents financial statements, not on how they are receiving or spending money.
  - o Leases were identified as another material weakness due to a change in GASB auditing rules. Hanover County provided PRL with a special software called Debt Book which, based on information from the lease, helps calculate lease liability and value. After using this software, Cherry decided that PRL was still off by \$54,000. There is no standing to argue these issues with the auditors.

T. Shepley stated that a book will be put together to present the FY22 Audit to the BOT. He does not anticipate any of these issues in the FY23 Audit.

B. Young asked if we will now be able to get ourselves back on track with the FY23 Audit, so we are ready in time for the FY24 Audit. T. Shepley said they would put every effort into getting the FY23 statements done as quickly as possible. He is hesitant to give an approximate range, as PBMares has not yet responded to questions regarding timeline.

C. Schumacher asked if additional resources were needed to complete the FY23 audit. T. Shepley stated that they are working on a consulting proposal with Ms. Shawver to be hired to help with the FY23 Audit and requested that the Library Board authorize up to an additional \$7500. Ms. Shawver is a very good fit for PRL and will be able to guide and give feedback to PRL staff, rather than doing the work herself. The primary responsibility still rests with PRL staff.

B. Slone asked where the additional \$7500 would come from. T. Shepley stated that it will most likely come from surplus dollars in our current year budget; the reserve would not need to be tapped for this amount of money.

**MOTION:** J. Edwards moved to authorize up to \$7500 to be expended to hire a consultant to assist with the preparation and review of the audit for FY23. R. Martin seconded the motion, and it was passed unanimously by the Library Board.

## **7. Standing Committee Reports**

### **A. Financial Committee Report**

J. Edwards reported that the Finance Committee met on November 28 and reviewed the list of suggested committee responsibilities, which garnered general agreement. A work session with T. Shepley to review the budget was held, as well as a long discussion about where funding comes from, how it is used, what the categories are, what it costs to operate each branch and why it is different. They reviewed the reserve fund and discussed why certain things are set aside for certain expenditures. The Finance Committee plans to meet again in February.

### **B. Personnel Committee Report**

R. Martin reported that the Personnel Committee has a scheduled meeting on Monday, December 18 at 10am at the Ashland Library and the agenda has been submitted. He would like to see a second meeting before the next board meeting – sometime in the week of January 16th. The Personnel Committee needs to finalize the Director’s Goals and the process for Evaluation. He welcomes any member’s thoughts prior to the meeting.

## **8. Special Committee Reports**

### **A. Audit Committee Report**

C. Schumacher sought clarification at what timepoint the Audit Committee should be rolled back into the now established Finance Committee, absorbing the responsibility for oversight of the audit process.

J. O’Connor asked to recognize the members who put in the extra work on the Audit Committee and thanked them for the fine job.

### **B. King and Queen Closure Committee Report**

J. Edwards reported that Mr. Shepley, Ms. Simpkins, and himself met with the King and Queen County Administrator, new Librarian, and Communications Director. The discussion centered around timing and whether they wanted the collection. At the end of the meeting, it was clear that K&Q were not interested in the collection. J. Edwards was then surprised at the back and forth after the meeting between other localities and K&Q about the collection. They left the meeting with an understanding of items for the MOU.

## **9. Old Business**

### **A. Memorandum of Understanding with King and Queen County**

B. Young thanked D. Walter for taking the lead on the MOU with K&Q and all the work that he has done in this regard.

The K&Q BOS met on Monday, December 11 and agreed to this MOU, while also deciding not to purchase the PRL collection.

D. Walter clarified that the MOU was drafted in a way that allowed for both contingencies in K&Q's decision on purchasing the collection. Therefore, the agreement does not need to be modified, as the MOU already sets forth a timeline and cost responsibility for relocating the collection.

First, D. Walter recommended the Library Board approve the MOU and authorize the Board Chair, Mr. Shepley, and Mr. Walter to take whatever steps are necessary to execute and effectuate the agreement.

K&Q's contemplated departure date from PRL is June 30, 2024, and the other jurisdictions are currently working on an agreement to reflect this. To allow K&Q to leave the system and to allow their residents to continue to have full access to the services under the current provisions would be to the detriment of the remaining jurisdictions in the regional library system.

Secondly, the Library Board is being asked to consider a period of ineligibility for K&Q residents to hold PRL library cards between July 1, 2024, and December 31, 2025. If the K&Q library is running as a peer library system by December 31, 2025, then the reciprocity agreement for library cards can begin again in the future. The Library Board needs to approve the period of ineligibility for K&Q residents, and direct staff to revise the policy to come back to the Board at the January meeting for the formal adoption of that policy. T. Shepley distributed a draft of the revised policy.

The formal adoption of the policy is important because the MOU provides that the library policy will be posted beginning February 1, 2024, and communicated to K&Q residents.

C. Schumacher asked if K&Q indicated why they were not interested in purchasing the collection. D. Walter conveyed that the County Administrator communicated that the BOS decided that the materials within the collection were not what they envisioned would be of most use for K&Q residents.

R. Martin asked if there were any time parameters around K&Q meeting their financial obligations. D. Walter stated that the MOU has not changed any due dates and they should remain unchanged.

B. Slone asked what happens to the collection of books at the K&Q branch. T. Shepley said that the other nine libraries cannot absorb the collection. PRL will take multiple approaches to maximize the value of the resources. He anticipates there will be lots of materials that end up



being withdrawn from the collection. PRL is happy to work with the Friends groups to see if they can sell some items as well, as their vendor to surplus items.

B. Young highlighted that PRL staff have the month of January to move everything out of the K&Q branch.

**MOTION:** B. Slone moved to approve the Memorandum of Understanding with King and Queen County as presented and to authorize the Board Chair, the Library Director, and Counsel to take whatever steps are necessary to execute and effectuate the MOU. J. O'Connor seconded the motion, and the BOT passed it unanimously.

B. Young stated that there is a large percentage of K&Q residents who currently use KW or Hanover libraries. Instituting a hiatus for K&Q residents allows K&Q to get their library up and running for their citizens and allows PRL to prioritize the other three jurisdictions that are paying the full amount to have these libraries.

**MOTION:** J. Edwards moved to approve a period from July 1, 2024, through December 31, 2025, where residents of King and Queen County will be ineligible for PRL library cards and to direct PRL staff to present a formal policy change at the January Board Meeting. B. Slone seconded the motion, and it was unanimously approved by the BOT.

C. Schumacher pointed out that the February BOT meeting is scheduled at the K&Q branch, and a new venue should be organized.

## **B. Revised By-Laws**

R. Martin asked when the other three jurisdictions will have a new agreement in place. D. Walter confirmed they are currently working on a draft and anticipate it will be addressed during the budget cycle. Hopefully, an agreement could be reached in concept by the end of March, so that it can be in place by the beginning of the next fiscal year.

J. Taylor stated that proposed changes have been discussed with other County Administrators. There are several newly elected people coming into office in January and these agreements would have to be approved by the government bodies.

**MOTION:** J. O'Connor made the motion to accept the By-Laws as revised. R. Martin seconded the motion, and it was unanimously approved by the Library Board.

C. Schumacher asked about the oath found at the end of the By-Laws and if this needs to be updated with the motion just passed. D. Walter clarified that the Oath taken at the beginning of the term is valid for the duration of the term. The Oath is attached to the By-Laws to make it easily accessible.

### **C. West Point Relocation Project**

J. Edwards shared that the project is 75-80% complete, and he anticipates all construction will be finished by the end of March/early April. There are awaiting a couple of long lead items like a new rooftop HVAC unit, a partition wall, and carpet, which is now backordered a month. He anticipates handing the building over to PRL Staff in March/April to begin the moving process.

The Architect's initial estimate for the project was around \$1.1 million. It is scheduled to be completed well below this at around \$500,000. J. Edwards managed this project in-house with his staff and they have saved a significant amount of money. The Library Board congratulated Mr. Edwards on this amazing accomplishment.

T. Shepley shared pictures from the West Point renovation, including the meeting room, lots of natural sunlight, areas well-lit by LED fixtures, fresh coats of paint, blue/green accent colors, fish light fixtures in the children's section, and a snazzy outside space.

J. Edwards has provided monthly invoices for PRL's 13.1% portion of total invoices. T. Shepley stated those invoices have been entered for payment, but the check has not yet been issued.

### **D. Montpelier**

T. Shepley shared that the project is proceeding at a great pace. They are finishing selections for the inside including carpet, paint/wallpaper, and furnishings, coordinating with Parks & Rec and other Hanover County staff, including Supervisor Sue Dibble. The projected opening date is within the next six months – late spring/early summer.

### **E. Policies - Electronic Meeting Participation Policy**

B. Young confirmed that the final copy of the Remote Electronic Participation Policy approved at the last meeting was distributed to all members. T. Shepley confirmed that this policy will be posted on the PRL website.

## **10. New Business**

### **A. Grant of an Additional December Holiday**

T. Shepley conveyed that the Hanover BOS voted at the end of October to provide their staff with two additional holidays – the Wednesday before Thanksgiving and Friday, December 29. PRL branches closed the Wednesday before Thanksgiving and PT no-benefits staff were paid as a snow day.

For PRL it makes more sense to consider Saturday, December 30, as an additional holiday, as this is the last normal workday of the year.

T. Shepley provided several options for considering the additional holiday in December. Buildings closed, but no one is paid for the holiday or buildings closed, but a 4-hour grant to all PRL part-time staff, as well as options in between this spectrum. Schedules have already been set for a few weeks. He would like to see all part-time staff treated equally. To give a grant of four hours to all part-time employees, would cost an additional \$3700. The funds for full-time employees are covered by this year's budget.

T. Shepley recommended spending the extra \$3700 and giving everyone something, as Hanover BOS's intention in granting additional leave was to acknowledge their staff's contribution.

J. O'Connor suggested we need to address these issues of additional closures around the holidays at the beginning of the Fiscal Year.

B. Slone suggested setting aside a yearly amount and plan ahead for staff appreciation. She asked for clarification of where the additional \$3700 would come from. T. Shepley answered that the \$3700 for PT employees and the \$7500 for FT employees would be covered by surplus dollars in the budget.

R. Martin agreed that there needs to be better planning on this issue, especially so that employees can make plans accordingly.

**MOTION:** J. Edwards moved approval of the closure of the branches on the 30<sup>th</sup> and grant 4 hours of holiday pay to all part-time employees, regardless of whether they are working on the 30<sup>th</sup>, and grant 8 hours of holiday pay for all full-time employees. M. Shipman seconded the motion, and the Library Board passed it unanimously.

## **11. Adjournment**

The January 2024 BOT meeting will be held on January 24, 2024, at the Atlee Branch Library at 10:00 a.m.

Having completed the business of the PRL BOT, Chair B. Young recessed the meeting at 11:48am, and adjourned the meeting after a short lunch with staff at 12:35pm.

Respectfully submitted,

Christy Schumacher  
PRL Board of Trustees' Secretary

Attached: Library Director's Report December 2023

## Library Director's Report December 2023

### November

Audit: Work has continued to get FY2022 audit issued. Have spoken with Ann Shawver, who provides consulting for government finance. Plan to hire her to help get FY2023 completed as soon as possible.

Cherry has accepted the FY2022 statements. Cherry had indicated issuing before Thanksgiving but that did not happen. Signed the management representation letter earlier this week.

A rough draft of 2023 statements have been put together, but it is still quite rough as we are still waiting on some information. We are continuing to press to get this done, too.

Budget process has continued to move forward. Met with Goochland staff to discuss our request.

West Point relocation work continues. Worked with the town on signage.

King and Queen update: Met with KQ County staff. Came to some understanding and negotiations have continued. Draft MOU is part of December BoT meeting

Additional holiday for Wednesday before Thanksgiving was implemented.

Montpelier: met with design staff and county staff to review interior finishes and furnishings.

Finance Committee met and to go over budget, reserve and reporting.

Director has continued to researched accessibility concerns raised by Mr. Garthright. I've also investigated additional training and have joined a group in Northern Virginia meets to discuss accessibility.

Respectfully submitted,

Tom Shepley, Director  
Pamunkey Regional Library