



NORTH TILLAMOOK LIBRARY FRIENDS BOARD MEETING



MINUTES

March 14, 2022, Meeting of the North Tillamook Library Friends Board Meeting

Via ZOOM

Directors Present: Steve Brier, President, Craig Nern, Vice President, Brooke Hua, Secretary, Bob Riecke, Treasurer, Directors Jenna Edginton, Becky Berg, Judy Sugg, Christina Pfister, Trish Johnson, Marc Johnson

Directors Absent: Terry Fullan, Dan Haag

Others Present: Michael Manzulli, Jill Thurston, Madeline Olson, Hans Tonjes, Ann Morgan, Breeze Duvall, Geri Godber, Betsy Chase, Judy Lindley

Prior to meeting at 4:30 pm – Steve invited Michael Manzulli, the organization’s lawyer, to acquaint new board members and freshen up the existing with the conduct required by members of a nonprofit organization. Michael had asked if we are called the North Tillamook Library Board or the North Tillamook Library Friends. Steve explained our organization’s name is North Tillamook Library Board, but we call ourselves North Tillamook Library Friends. The members are called Friends.

Michael assured us that we are the most proactive group for making its new members aware of their obligations, that the Friends manual has excellent content, and the organization does not have much risk especially since it is composed of all volunteers.

Michael went over a short list of facts about nonprofits, the duty to protect, the duty of loyalty, and then covered potential conflicts of interest. There was a discussion about possible conflicts of interest regarding monetary gains and then went into the trickier aspects of conflicts of interest that arise when a person is a member of more than one board competing for similar resources such as grants or potential new members. Full disclosure is always the best policy. The board minutes should always reflect any known conflicts of interest and how they are managed.

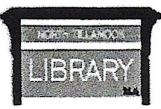
Michael then touched on the risks that arise around lobbying considering the upcoming ballot measure for the Tillamook Library’s levy. Some take away points are that if you are going to make a statement asking others to vote, you must make those statements as a private citizen and not as a board member. Also, if you ask library friends to vote, then that does not count towards lobbying hours. Also, it is important not to spend the organization’s money on lobbying. As a board member you can educate others as much as you want, but just don’t say, “vote YES.”

Welcome and Introductions – Steve Brier called the meeting to order at 5:16 pm. Steve enthusiastically thanked everyone for coming and asked that we all introduce yourselves; officers, board members, Friends, and members of the public.

Consent Agenda

Minutes of January 22, 2022, Board Meeting (previously distributed by email)

Approval of the Minutes of the January 22, 2022, Board Meeting. Unanimously approved.



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The D.A. Davidson New Officer form was signed by Steve and Brooke to maintain accounts. It attests that the board adopted resolutions on January 22, 2022, which is not the correct date, but Steve and Brooke were asked to sign it as it was written. The board unanimously approved.

Tillamook County Library Report –

Geri Godber shared that Madison, Library Assistant 1 (LA1), has been hired for the North Tillamook Library Branch. Geri stated that the Tillamook Library System is composed of 7 branches, and that the county only owns the main library. Bay City (\$1,200.00 per year) and Garibaldi (rent is free) are leased and the other branches have Friends groups like our own. The North Tillamook Library has updated hours: Monday through Friday 9:30 – 6:00 with a closure from 11:00 – 11:30 for staff lunch. Patrons have been responding well to the later hours. The main library is currently very short staffed and has not yet added extra hours.

Geri said the pandemic has taught the library many things including that patrons like to have the library brought to them instead of them coming to the library. Geri also reported that the first day without the mask mandate in effect was very busy at the main library.

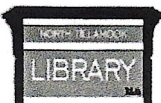
There is a new development called the Library of Things. Things like telescopes, binoculars, jewelry kits, and the 28 very popular Wi-Fi hotspots. Geri said that she wants the library to be the first place people think of when they need help. Whether it's a project or grant, please go to the library. The library will not be known as just a warehouse of books. There is a goal to have a notary and passport applications and renewals at every branch. Color printers, copiers, scanners are now available at each branch. Prints are \$0.10 for black and white and \$0.25 for color. Geri shared that she has applied for a grant for placing community hotspots in 11 places around Tillamook County.

The election on May 17 is now a renewal instead of an increase of the library levy. The renewal is the same \$0.65 cents per \$1000.00 property evaluation.

Trish Johnson spoke about her work with Diversity, Equity and Inclusion and her outreach to the Neahkahnie School District. The district wants to make sure every child has a library card. Geri said she can do a library card drive with the schools. Trish and Geri will coordinate their efforts.

Betsy Chase shared some insight into the county library board's structure. The library system and library board are delegated by the county commissioners. There are seven volunteer members appointed by the commissioners for two 4-year terms. Their responsibilities include advising the commissioners on the appointing of a library director, as well as creating policies and procedures. They assist in creating the annual budget which ultimately is approved by the commissioners. The commissioners also approve contracts for service.

Betsy explained that the Tillamook County Library does not have general fund dollars. In the 1980s the county commissioners tightened budgets and determined the library should go to voters for funds every 5 years in the form of a levy. 95 percent of operating dollars come through the approval of voters making it an unusual arrangement for a county wide system. The 2022 levy rate will remain the same. Betsy reiterated that the library staff can put out information but cannot ask for votes. PACs can ask people to vote. She encouraged the use of yard signs, door hangers, and letters to the editor. Betsy said that historically the Nehalem Bay area has been strong in supporting the library and we must continue that trend.



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Betsy placed great importance on the beneficial partnerships that have been established, especially with the Oceanbooks Consortium that has been in place for more than 10 years. It allows exchange of collection materials between the Newport and Driftwood Libraries which just about doubles the collection.

Tax Levy Ballot Measure Report-

Steve thanked Betsy and said that the Library YES PAC is very active. He, along with Marc Johnson and Madeline Olson have been volunteering. He would like to have yard signs in visible places like along Hwy 101, and to please contact Madeline or him for signs to put out in early April. Betsy encourages all people to use a pdf as attachment in an email that can be printed and put in the windows of their homes and cars. They have some old bumper stickers, too. Steve said that we can communicate as much as we want with Friends members, and it is not considered lobbying. He also said he no longer feels that Friends should take a position encouraging people to vote yes. Steve also said that there are doorhangers that need to be distributed and he needs a few volunteers and to contact him if there is interest. Steve wants to circulate an educational message (see below) on the website, BBQ, by email, newsletter, and Facebook. Steve will coordinate with Jenna.

Also, North Coast Citizen published a letter to the editor that Marc Johnson wrote as a private citizen.

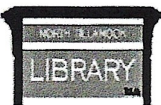
Libraries on the Ballot

If libraries matter to you, be sure to vote on May 17, 2022. The operating budget of the Tillamook County Library — including the North Tillamook branch in Manzanita — is funded primarily (more than 95%) by a special tax levy that must be approved by County voters every five years. Measure 29-164 on the May ballot would renew the library levy for five more years at the same tax rate (65 cents per \$1,000 of assessed value) that has been in effect since 2017. Renewal of the tax levy will not raise anyone's tax. If voters do not renew the tax levy, the County library system will lose the funding that is necessary to continue operations. Learn more about the County Library at <https://www.tillabook.org/library/page/levy>.

There was a motion by Brooke Hua to circulate the message to the public entitled Libraries on the Ballot. It was seconded by Craig Nern. It passed unanimously.

Book Sale Report -

Madeline Olson wished all a Happy Pi Day. She recommended a Memorial Day Weekend Sale on Friday May 27th from 5:00 – 7:00 pm for Friends of the Library only and Saturday from 9:00 am – 4:00 pm open to the public. She will need several days in advance the use of volunteers to move books, as there are twice as many, and May 26th to stage nonfiction. There will be 3 sites instead of 2 with the addition of the Calvary Bible Church as the third site with fiction. Madeline said that the sale will ultimately depend on Covid statistics in May and on volunteers being sufficiently comfortable with participating. She estimated the sale will need 137 volunteers instead of 110. Madeline asked someone on the board be designated to implement a robust communications plan. She also asked for the development and distribution of fliers by board members. She also asked that a board member be at all three sites Friday



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and Saturday to take money, make new Library Friends and sell the 100 backpacks. Jo Newhouse can educate the participants on how to maximize sales. Madeline also asked for the board's approval for purchasing cash boxes for the three sites.

Judy Lindley requested the Board to underwrite the purchase of tables; either 15- six-foot or 12 – eight-foot tables to replace the heavy, warped, and unsafe old tables. The estimated cost would be around \$1,040.00 plus \$430.00 shipping and handling for a total of \$1,500.00 - \$1600.00. The tables hold 600 pounds. Madeline set the upper limit of \$1,700.00 to cover the cost of cashboxes and tables.

Craig Nern said that the book sale has had a good return on investment in the past and wanted to know if the tables will last. Madeline said they will be stored in the book sorting area, and similar tables were donated in the past and are still holding up. They plan to purchase from a restaurant supply company website. Madeline looked at Costco, but they were more expensive and at a variety of websites and found comparable prices. Becky Berg recommended Rose Equipment in Portland as an alternative. Jenna asked if Madeline may share these tables with other organizations and Madeline said she would have to think about it further down the road.

Marc highly encouraged the board to approve the purchase of the tables and cash boxes and volunteered to put together the marketing plan and include Jenna in his work. Steve Brier agreed with Marc. Madeline will work with Bob Riecke regarding the details of purchase. Trish asked if the book sale was still accepting books. Madeline said no, but maybe again in June.

Marc Johnson made a motion to approve the \$1,700.00 for tables and cash boxes. It was seconded by Bob Riecke. It passed unanimously.

Magazine Sale Report -

Steve spoke with Breeze Duvall a week ago and she said she is happy to put the donated magazines out on display for sale. When the magazines are too old, she gives them away in a free pile she has created. Bob Riecke said there was \$43.00 in sales in February which is about the same as in the past. Bob said the monthly Saturday sale day adds more revenue than just the daily sales alone. Jill noted there are more magazines out now than ever before and Madeline wondered if the daily sales would pick up when more people are coming into the library again and to give it a few months for sales to pick up. Becky suggested posting a volunteer position in the newsletter. Steve said there is no harm in looking for volunteers to staff Saturday sales and he will spearhead the effort.

Communications Report –

Jenna Edginton said she has been tasked with the job of brightening up the logo. The board does not have a high-resolution version. She plans to make something new, but not too different. Currently, stocks of brochures and printed materials are low. She sees a need for a full marketing revamp by spring or summer. Jenna is in touch with Christina and Judy to get membership information out there and to make becoming a Friend and donating easy. Jenna also said that making bookmarks to stick in books for the book sale would be a great way to get the word out.



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Membership and Development Report-

Judy Sugg shared her screen (see below). She and Christina continue to learn all about Little Green Light. She said there are roughly 800 names in the database, 240 members of which 159 are family memberships. That makes at least 400 active donors. Last year there were 292. Judy said another gentle reminder was sent out. Almost 200 people gave money from 2019 through 2021 but not 2022. LGL lists 600 members subscribed to Mailchimp. With many family and company memberships; it's a lot more people than that. Judy's to do list includes encouraging companies to rejoin and meeting with a group of 3-4 people interested in volunteering and one to join the committee.

Steve asked that another reminder be sent to people that gave in 2019 or 2020 but not in 2022. He also would like to circulate a list amongst the board to knock on doors for renewals. It was suggested another reminder go out with book sale information.

Membership Report

March 2022

As of March 2022

Members in 2022 (Oct-March)

Family memberships in 2022	159	so roughly 400+ people total
Last year's members	292	
Number gave in 2019+, but not this year	193	
Number who gave in 2021 but not yet in 2022	65	Second reminder went out 3/12

Companies who are members in 2022

Companies who gave in 2019-2021, but not in 2022 yet	about 50	24 need contacting
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Database has

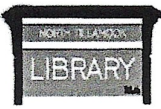
Subscribed to Mailchimp	797	names -- any one who has ever give
	601	

Our "to do"

Encourage companies who gave in the past to give in 2022	
Meeting of committee and committee friends in early April	3 members, 4 "Friends"
Continue learning LGL	
Working with Jenna, have a new brochure or member form	

Maintenance Report -

Becky Berg shared that the Haltiner ductless heating system is coming soon. She and Terry Fullan have found that the gutters are not in good condition and will need to be fixed. April 10th is Garden Clean Up Day which is always on a Sunday from 1:00 - 3:00 pm. This meet up is for maintaining not adding new gardening items. Jenna will put it in the newsletter, on the website and post to Facebook. Steve volunteered to participate.



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Financial Reports:

Treasurer's Report -

Bob Riecke reported that revenue for the month of February was \$529.18 consisting of \$343.80 in donations, \$135 in membership dues, \$43.70 in daily magazine sales, and \$6.68 in interest. Expenditures totaled \$4,594.35 with \$82.80 for book storage utilities, \$3,521 in planned maintenance for one half the cost of the heating upgrade, and the usual bookkeeping, cleaning, stripe fees, and utilities. Also included is \$9.99 in office supplies for thumb drives and \$15.75 for postage. Expenses were offset by the expected \$126 credit as a result of finishing the transition from QuickBooks to TechSoup. Net Revenue for February was negative \$4,065.17.

Cash and Investments

<u>Account</u>	<u>Beg. Balance 1/1/22</u>	<u>End Balance 1/31/2022</u>
Checking	\$ 28,089.51	\$ 23,816.88
MM	\$220,279.22	\$220,281.21
Construction	\$ 1,185.56	\$ 1,185.56

We had \$75 in undeposited funds at month end. Balances in our checking, money market, and construction accounts at Columbia Bank are displayed above. The money market statement cycled on the 27th of the month.

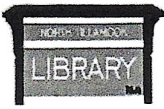
Our reserve funds are invested with D.A. Davidson in a broad spectrum of securities and were valued at \$1,270,461.53 on February 1, 2022 and \$1,250,909.70 on February 28, 2022, a decrease of \$19,551.83.

Investment Report -

Crain Nern mentioned that the investment account is about \$1 million, composed of 10 ETF format mutual funds, plus significant cash. Craig stated the market is weak lately. The S & P is down 12 points, and our investments are down 10 points. In deference to the war in Ukraine, Craig decided against discussing the portfolio beyond that. The war in Ukraine is affecting the Federal Reserves, supply chains and fuel prices, amongst other variables. He stated the key to the market is China and they can make or break Russia's imploding economy. He reported that annual exports to the US with a conglomerate of other countries are 22 times the size of their exports to Russia which is an incentive not to let conflict there roll into World War III. Craig also stated that American companies are historically resilient.

Financial Review Committee Report -

Craig shared that in February the annual financial review met, a committee composed of Christina Pfister, John Hanby, and John Steele with assists from Bob Riecke and Jill Thurston. He also thanked Jenna Edginton for technical support. There was a Zoom meeting on February 24th followed by a milestone in-person meeting at the Library that helped move things along. Craig was happy to say that



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there was nothing to report, and all is running smoothly. Craig said the bookkeeping is tight and complete and that Jill is remarkably proficient and remembers every little detail. He reported Bob to have excellent oversight.

Craig said that there were two recommendations; Bob would like to eliminate the construction account and combine its balance with the main checking account. Craig would like to streamline the annual financial review checklist. He will submit his outline for the next board meeting discussion if all are in favor.

Craig made a motion for the board to accept the 2021 financial review report which includes the two recommendations including combining the construction account with the main checking account and presenting a streamlined version of the annual review checklist at the next board meeting. It was seconded by Marc Johnson.

Steve asked if we need to maintain a construction account. Madeline said no, it was set up in 2016 for the major renovation and it has served its purpose.

It passed unanimously.

Scorecard Update Report -

Trish Johnson shared the scorecard and said we are still in our first quarter but have already made a lot of progress. There were minor updates per Steve’s request. One was a change in member numbers from 400 to 350. Another was the creation of the Investment in the Community goal with the addition of the MacRae Fund. This is on hold until after election. Trish said a new group was created to streamline record storage. The group is made up of herself, Bob Riecke and Jenna Edginton. They may request that the board do away with the computer all together which has been named “The Boat Anchor”.

2022 SCORECARD (Updated 1/31/22)

S Key: Green (complete); yellow (in progress); red (behind schedule); no color (not yet started)

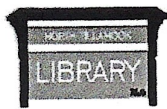
GOAL	ACTIONS	S	COMMENTS	OWNER(S)
Facility Stewardship				
	Recurring Maintenance, Landscaping and Major Maintenance remains within budgeted limits.		By Q4	Terry Fullan/Becky Berg
	Master Plan includes research for facility expansion and development of feasibility plan for additional space		Investigate opportunities for expanding the Library footprint or repurposing existing spaces by 2022.	Terry Fullan/Becky Berg



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	Facilities Management Plan – Update Annually and include energy efficient alternatives		Perform annual maintenance review and successfully respond to unplanned events. Investigate energy efficient alternatives and updates to electrical to accommodate additional use of computers, laptops, etc. by 2022.	Terry Fullan Becky Berg
Outreach and Engagement	Friends memberships exceed 350 for 2022. Friends memberships from our “service area” (zip codes 97131 and 97147) increase by 5% annually.		Investigate methods to encourage more Friends Memberships	Judy Sugg Christina Pfister
	Develop policies for LGL		By Q3	Judy Sugg Christina Pfister
	Develop and implement Outreach efforts to enhance awareness of the Library and encourage participation.		<ol style="list-style-type: none"> 1. Continue to inform public on funding for library through various media platforms, letter writing and other avenues. 2. Develop more frequent contact and content with our Friends and community (Facebook, Instagram, BBQ, website, etc.) 	Jenna Edginton
	Explore Outreach to schools; plan developed by 2022 ON HOLD DUE TO COVID		Investigate how to effectively work with schools to increase relevant programming, scholarships or internships with Board Due Q 2	Steve Brier

GOAL	ACTIONS	S	COMMENTS	OWNER(S)
Financial Stewardship				



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	Strategies for long term funding (Booksale format, contingency planning for levy outcome etc. are developed by 2022		Develop annual appeal for donations in addition to Friends memberships. Continue efforts on estate planning, seeking pledges and sustaining donors.	Bob Riecke/Craig Nern
Budget	Annual budgets adopted.			Bob Riecke
Expenses	Operating revenues exceed operating expenses)		Q4	Bob Riecke
Investment Account	No withdrawals		Unless a Board declared emergency	Bob Riecke
	Additional funding sources explored and reported on. (Including reviewing membership levels) by 2022		Q4	Bob Riecke/Board
	Planning for endowment completed by 2022		Develop plan for the endowment to include criteria for use of the funds.	Steve Brier/Board
	Leave a legacy effort continues - targeted to Board members		Q4	Steve Brier
Investment in the Community	Explore possible uses for the Opportunity Fund created by the MacRae estate gift		Q4	Steve Brier
Records Management	Explore alternatives for storing and accessing records		Q4	Bob Riecke, Jenna Edginton, Trish Johnson

GOAL	ACTIONS	S	COMMENTS	OWNER(S)
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Partnerships	Partnership with TCL sustained at high level.		Q4	Steve Brier/Library Director
	Partnerships with other organizations increased		Collaborate on a minimum of two events annually with other NFPs. Partnerships with other organizations increased. Continue collaborative partnerships with the Hoffman Center	Steve Brier/Board
	Participate in ongoing work related to 2022 Levy.		During 2022, begin planning and education around future funding strategies with Board and local opinion leaders.	Steve Brier
GOAL	ACTIONS	S	COMMENTS	OWNERS
Board and Committee Development	Well qualified Board candidates elected annually.		Review recruitment strategies to attract qualified Board members	Steve Brier
	1. Volunteers retained. 2. More volunteers recruited each year 3. Continue Volunteer recognition efforts		1.Emphasize recruitment of new volunteers for committees and projects. 2.Establish goal for volunteer growth 3. Organize volunteer recognition party annually	Membership Committee
	Diversity, Equity and Inclusion efforts continue		Continue to investigate best practices for a DEI effort and implement.	Terry Fullan, Brooke Hua, Trish Johnson

Equity, Diversity, and Inclusion Report–

Trish Johnson reported that the committee met briefly and one of their goals was to engage with schools. Trish is working on outreach with the hopes that every child will have a library card. She wants to engage parents and children, find out what interests they have and suggest creating programs around them. Paul Erlebach, with the Neahkahnne School District, is very interested in doing this.



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Terry Fullan, through email, suggested we continue our individual development and keep exploring what Diversity, Equity and Inclusion means. He suggested we read *Between the World and Me* by Ta-Nehisi Coates. Bob seconds that recommendation. Trish would like to discuss our reflections at a future meeting. Trish wanted ideas on how the library can be more inclusive and asked Betsy Chase about their work on the Tillamook County Library Board.

Betsy Chase said during their February meeting they discussed the book *Fear and Intolerance in Tillamook County* by local resident, author and Library mural artist, Helen Hill. Betsy said the book was sobering to read as well as informative.

Brooke has been trying to get some information about having someone come to the North Tillamook Library to do an ADA walk through. She wants to at least have an ADA door installed. Geri said that she is already doing work to have ADA doors installed in all the library branches lacking them. She also cautioned against having an ADA walk through as it could open a can of worms.

Geri Godber said that the Main Library received some complaints around a banned book display from a non-patron. Regarding banned books, Steve recommended that everyone read about the teacher in Mississippi terminated for reading the book, *I Need a New Butt*.

There being no other items for the good of the order, Steve adjourned the meeting at 7:10 pm

Attached document:

Internal Financial Review Worksheet

Board unanimously approved June 13, 2022

Signed,

Brooke Hua, Secretary

Internal Financial Review Worksheet

2021 REVIEW

INCOME

Objective: To determine if the cash-receipts process is documented, complete, adequate.

Criteria	Y/ N	Comment/Recommendations
1.1 Review the procedures for counting cash and check collections. Are the procedures clear and complete?	Y	Established & effective (E/E) *
1.2 Review the forms used to record the count. Can all cash be properly accounted for and classified?	Y	E/E
1.3 Are any funds received which do not go through this same counting process?	N	But - an incoming wife transfer is possible.
1.4 Review deposit dates and amounts on bank deposits and compare to reported dates and amounts. Select a sample of deposits. Are these dates and amounts the same?	Y	E/E

EXPENSES

Objective: To determine whether there is proper authorization for expenditures.

Criteria	Y/ N	Comment/Recommendations
2.1 Review the invoice authorization process. Inquire how bills are distributed to responsible parties for approval. Does this approval process appear to be adequate?	Y	E/E
2.2 Review a sample of invoices paid during the past year. Does the approval process appear to be adequate in practice?	Y	E/E
2.3 Trace a sample of approved invoices to the ledger and to canceled checks showing payment. Are the amount, date, check number, and payee the same?	Y	E/E
2.4 Trace a sample of canceled checks to the ledger and to approved invoices. Are the amount, date, check number, and payee the same?	Y	E/E

Objective: To determine if assets are properly safeguarded.

2.5 Confirm that signature authorization cards for all bank accounts are completed each year following the installation of new officers in January.		Done
2.6 Determine where blank checks are kept. Are they being kept in a secure place?	Y	Yes - Locked file cabinet
2.7 Check to see that expense reimbursements to Board members are adequately documented and seem reasonable. Does everything appear to be sufficiently substantiated and in order?	Y	E/E

RECORD KEEPING**Objective: To determine if bank statements are properly reconciled.***E/E = Established & Effective*

Criteria	Y/ N	Comment/Recommendations
3.1 Are bank reconciliations performed on a regular basis? Do the reconciliations appear to be complete and thorough?	Y	E/E
3.2 Inspect bank reconciliations and identify outstanding checks. Investigate reconciling items. Does everything appear to be in order?	Y	E/E
3.3 Recalculate a sample of bank reconciliations. Does everything appear to be in order?	Y	E/E
3.4 Review check number sequences at year-end. Check dates to determine the month expenses were paid. If check numbers are out of sequence, inquire why. Does everything appear to be in order?	Y	E/E

Objective: To determine if all the necessary documents are on file and safeguarded.

Criteria	Y/ N	Comment/Recommendations
3.5 Inspect all legal documents on file including Board minutes, Treasurer reports and tax information. Does everything appear to be in order?	Y	New data storage system to be considered.

Objective: To determine if all the necessary tax forms have been properly filed.

Criteria	Y/ N	Comment/Recommendations
3.7 Review IRS form 990 and any IRS forms 1099- MISC for proper submission to the IRS. Have they been submitted? ← NEC	Y	
3.8 Review Oregon Dept. of Justice Corporation Report (CT12) for proper submission. Has it been submitted?	Y	
3.9 Review Domestic Non-Profit Corporation Report for proper submission. Has it been submitted?	Y	

Objective: To review the system used to file invoices.

Criteria	Y/ N	Comment/Recommendations
3.10 Inspect the filing system for orderliness and completeness. Does everything appear to be in order?	Y	E/E

Objective: To determine if income and expenses are properly recorded.

Criteria	Y/ N	Comment/Recommendations
3.11 Investigate any checks payable to "Cash". Does everything appear to be in order?	Y	without a Book Sale in 2021, an 2022 event.

3.12 Compare totals to the Treasurer's Report. If they are not the same, inquire why. Does everything appear to be in order?	Y	E/E
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E/E = Established & Effective

REPORTING

Objective: To determine the accuracy and adequacy of the Treasurer's reports.

Criteria	Y/ N	Comment/Recommendations
4.1 Verify that the reported bank balances are the same as, or can be reconciled to, the bank balances on the statements received from the bank. Does everything appear to be in order?	Y	E/E
4.2 Consider information that may be helpful that is not currently included in the reports and possibly should be included. Is there any of this type of information that is not included?	N	

Objective: To review the budgeting process for adequacy.

Criteria	Y/ N	Comment/Recommendations
4.3 Inquire about the budget process and how the budget is compiled. Are the appropriate people currently included in the budget formulation process?	Y	E/E

Objective: To determine if computer records are adequately safeguarded.

Criteria	Y/ N	Comment/Recommendations
4.4 Are important records on the Friends computer backed up on a regular basis? Are the backup files stored off-site at another location?	Y	New system to be considered
4.5 Is the computer in a secure location when not in use?	Y	
4.6 The password protection for the Board computer should be changed annually in January or more often as appropriate.	-	To be done
4.7 Are procedures to allow access to the NTLF computer reasonable and adequate?	Y	E/E

Objective: To review end of year Investment Account Statements

Criteria	Y/ N	Comment/Recommendations
4.8 Are there any unusual deposits or withdrawals? Does everything appear to be in order?	Y	Nothing unusual
4.9 Is the DA Davidson account linked to the Columbia	N	No automated linkage.

Objective: To continuously improve the Internal Financial Review

Criteria	Y/ N	Comment/Recommendations
5.1 Does the Treasurer have recommendations for improvement?	Y	Elimination of Construction Act to be proposed.
5.2 Does the Committee have recommendations for improvement?	Y	
5.3 Have previous year's recommendations for improvement been implemented?	Y	

←
This worksheet should be streamlined and updated.

Several items can be combined, and a few eliminated.

One addition would be a review of credit card charges.

With approval of the Board, the committee will propose changes.

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