

**MINUTES OF REGULARLY SCHEDULED MEETING
RIVERSIDE COUNTY BOARD OF LAW LIBRARY TRUSTEES
April 17, 2024**

PRESENT

Hon. Jackson Lucky, President
Hon. Cheryl Murphy
Hon. Johnnetta Anderson
Hon. Magdalena Cohen
Joseph Peter Myers
John Boyd
Victoria Williamson, Secretary

ABSENT

Hon. Harold Hopp
Hon. Kira Klatchko

GUESTS

Ryan Kahrs
Eden Casareno

I. CALL TO ORDER

A quorum being present, the regularly scheduled meeting of the Riverside County Board of Law Library Trustees was called to order by President Lucky at 12:22 pm.

Judge Anderson was present via video conference from Temecula Law Resource Center at 30600 Pauba Road, Temecula, CA 92592.

II. PUBLIC COMMENT

No members of the public were present.

III. REGULAR SESSION

A. Acceptance of the Agenda

It was moved by John Boyd, seconded by Joseph Peter Myers, affirmatively voted upon unanimously, and motion carried.

B. Approval of the Minutes of March 8, 2024, Regular Meeting

It was moved by Judge Murphy, seconded by John Boyd, affirmatively voted upon, and motion carried. Joseph Peter Myers abstained.

C. Election of Board Officers for 2/1/24 – 1/31/2026 Term

Joseph Peter Myers moved to table the election of officers for the next meeting. It was seconded by John Boyd, affirmatively voted upon unanimously, and motion carried.

D. Airducts Repair Project Update

IMEG submitted a proposal for the infrastructure improvement of the building based on its review of Christian Brother's investigative report of existing mechanical infrastructure. Ryan stated that he has been trying to get a rough order of magnitude on the cost of the project. He had a meeting with the tenants that he had to push to next week because he hasn't been able to get the cost. The proposal submitted by IMEG is just for the design, which is the first part of the project. Once he has the cost for the whole project, he still needs to get the cost for Tilden to manage the project. The decision on whether or not the work can be done off hours and what the tenants are willing to do while the work is being done will impact the timeline and total cost of the project.

The Board will not have anything to approve as to the total cost of the project and can anticipate that this project will not happen this Summer, more likely in the Fall. No action is required from the Board at this time.

E. Relocation of Indio Branch

No update from the County.

F. Director's Report

A written report including a list of library programs, staff activities, library usage, collection and database usage statistics, and social media engagement for the month of March was provided to the Board with the March Patron Incident Report and Staff Monthly Briefing newsletter attached.

G. Acceptance of Auditor's Report FYE 6/30/2023

Eden Casareno of Eadie & Payne presented the Auditor's Report on behalf of Brandon Farrell who had another meeting in Fresno. Eden went over the report with the Board. The financial statement presents fairly in all respects the financial position of the library. The Management's Discussion and Analysis part of the report provides a summary. Page 5 of the report has the table with the numbers which is a condensed version of a comparative statement of net position that is on page 8. The library's liabilities increased by \$300k due to an increase in pension liability. With an increase in assets, there is an increase in net position. There is more revenue, mainly due to increased filing fees, insurance claim proceeds, interest income, rental income, sales, etc. There are no long-term assets and liabilities, just current assets. A more expanded version of the net position statement is on page 10 that shows the two funds, the total and comparable figures from the past year.

Eden pointed out that the first year the library had to report lease receivables was in 2022 which was not very significant. This is a new GASB pronouncement making all government agencies report. There were more expenses, many spent on the renovation in 2022. Page 29 shows that the actual figures are in line with the original budget figures, not a lot of overages.

President Lucky asked Eden to explain the benefit or detriment of keeping a capital outlay account, separate from the general account. Eden stated that the benefit of keeping the two separate accounts is that you can see the two funds separately. The benefit of merging the two accounts is more a benefit for the accountant and auditor, that is, having one set of books /financial statement to look at. If there is only one account, there can be commingling of funds. The generally accepted principles of accounting do not require the library to have separate accounts. Eden would not recommend one over the other, the library can keep the two accounts separate.

The library's Pension liability double over the past year and the OPEB benefit liability decreased as shown on page 26.

An internal control letter is required. It tells the Board that the auditor looked at the internal control and report of any material deficiencies. There is none. The other letter discusses what was found in the disclosures, which was pretty much the same as in the past. This was a very clean audit. There was a correction done on the books, this was discovered along with the library's accountant and was done in the Board's favor.

The representation letter is not done yet, it will be released and dated March 7th since there are no changes. A formal action to accept the auditor's report will be made at the next board meeting.

Judge Lucky asked if it is common or rare to get a good report. Eden stated that some will have a qualified report when there is departure from GAAP and didn't want to correct, in which case a disclaimer will be included. In some cases, they couldn't audit or there is an adverse opinion.

In response to John Boyd's question regarding the provision or rotation for the Auditor, Eden stated that there is a State Controller's rule that says that government agencies do not hire a firm where the partner has been the auditor in the past 6 years. The partner

who does the audit for the library is being rotated every 5 years. Brandon Ferrel took over the audit from Eden.

H. Acceptance of February 2024 Financial Report

It was moved by John Boyd, seconded by Judge Murphy, affirmatively voted upon unanimously, and motion carried.

IV. Closed Session

President Lucky announced the meeting will go into closed session at 1:05 pm.


A. Public Employee Performance Evaluation - Director


B. Reconvene Open Session

President Lucky reconvened the meeting to open session at 1:18 p.m. with nothing to report.

V. ADJOURNMENT / NEXT MEETING

There being no further business to come before the Board, the meeting was adjourned at 1:24 p.m. Next regular meeting is scheduled for May 17, 2024, at 12:15 pm.

MINUTES: 
Victoria Williamson, Recording Secretary
Riverside County Board of Law Library Trustees

APPROVED: 
Hon. Jackson Lucky, President
Riverside County Board of Law Library Trustees