

I watched the MVPL board of trustees (BOT) meeting on 4/21/21. It occurs in 2 parts (pre/post executive session).

Part I: <https://www.facebook.com/mountvernonpubliclibrary/videos/2941186879491881>

Part II: <https://www.facebook.com/mountvernonpubliclibrary/videos/474574263859884>

Below are a few quotes take from the video along with my comments.

- Trustee Davis (Part I minute 30:21)

“I would just remind everyone that we do have a financial handbook and it outlines how we should be handling the finance of the library and *I hope* that we are following those procedures that was approved by the first original board that was elected..we took a lot of time in preparing that document and *I would hope* we are still following those procedures and in the past I know we were but I just need to make sure that *the administration are following* it before we move forward with any contract that we are in line with what we have put on the books”

#### **My Comments:**

- 1) Having a handbook is meaningless if it is not used. The evidence suggests that the BOT has not ensured that the financial handbook is used. As a result, as Mr. Griffith (account clerk) said last week, “*multiple years’ worth of journal entries have to be put in place to reconcile the ledger*”.
- 2) “Hope” is not an effective financial oversight strategy.
- 3) In my “Take Aways regarding financial oversight provided by the Board of Trustees”, posted April 10, 2021 I wrote this: “*Mount Vernon should be wary about BOT members attempting to pass the blame for their lack of fiscal oversight to current and former library employees*”. Trustee Davis is attempting to do exactly that. He will do so again much more brazenly later in the meeting (see below).

- Trustee Gleason (Part II minute 6:44):

- “We are still not finished with the audit”
- “We are in the process of finding a treasurer”
- “We are also in the process of having *additional auditing services* and we are currently interviewing different auditing firms to see if they are potentials to help us because *of course* our auditors cannot *do the books* for us because that would be a conflict of interest.”

- “So we are currently out looking to see who can help the library get us to be where we need to be.”

**My Comments:**

At this point, I think 2 things need to happen immediately:

- 1) The public needs to hear directly from the auditing firm, O’Connor Davies.
- 2) Nobody should be attempting to “do the books”. It is unimaginable to me that a Certified Public Accountant (CPA) would be willing to go back in time- *years back in time*- to “do the books”, so that a different auditing firm (O’Connor Davies, for example) can then come in and audit those books. And if a CPA won’t do it, nobody should do it.

Keep in mind that we are talking about not only MV tax dollars but a *variety of grants* as well. Grants from local, municipal, state, and federal granting agencies. When a grantee accepts a grant, they are giving assurance to a grantor that they will comply with not only GAAP standards, but Government Accounting Standards. The boards own statements are an acknowledgement that Library finances do not meet these standards.

- Account Clerk Marcus A. Griffith (Part II minutes 7:45) in response to Trustee Gleason asking him if he has a report to give about Library finances.
  - “um..I..aha, um, I don’t know...well, no, I don’t have a report. Nope, don’t have a report”.

**My Comments:**

Recall that on 4/16 Mr. Griffith used the word “***fraudulent***” in the context of discussing the challenge of creating a financial system to account for library allocations over the last 5 years: “*I refuse to create the reports because they are flawed and in my [sic] case **fraudulent**” “it’s not going to be an easy task because it’s 5 years of allocations that need to be made, journal entries that need to be made”*. (MVPL meeting 4/16/21, minute 1:05:25  
<https://www.facebook.com/watch/live/?v=493238811808021&ref=search>

Here we are 5 days later and the BOT is carrying on as if they, with the help of financial consultants, will be able to account for millions of tax payer dollars spent over 5 years.

Mr. Griffith has an accounting degree and he is running to be City Comptroller. Why he is not shouting from the rooftops- and has not been since he was hired over a year ago- is bewildering to me.

- Trustee Oscar Davis (Part II minute 1:17:51) in response to a questions by Trustee Marable about whether or not the process for a bid overseen by Mr. Davis’s committee (building and grounds) adhered to MLPL policy:
  - “I did not and I was not involved in the process of making sure that it [the bid process] followed process.”
  - “That is the director and his administration.”

Trustee Brian Johnson interjects: “It doesn’t have to go through committee?”

Trustee Davis: “It it went...this right here...they said they said it...what they said, and what the director said, is that it followed the financial policy

MVPL Director Timur Davis interjects: “I don’t feel as if...*I feel like somebody’s trying to set me up and that’s not fair*”

Trustee Davis: “You know what Director, stop, don’t come here with that, you set yourself up. But let’s move forward”

### **My Comments:**

I began this project in an effort to better understand the financial skills of candidates running for City Council and City Comptroller who are (or were) involved with oversight of the MVPL finances. That will continue to be my focus. I include this exchange involving Trustee Davis simply to illustrate why we should all be so concerned about the general welfare of the MVPL (finances and employees), and why it is critical that a full forensic accounting of library finances occur going back at least to the beginning of 2017.

It is completely inappropriate for a BOT member to publicly shame and blame the Director for its own shortcomings. Trustee Marable is the only one who pointed this out (Part II minute 1:26:19) when she said, “*is it productive for us to openly criticize [the Director]?*”) and again at minute 1:26:30, “*Is it productive to openly disparage the director at a public meeting?*”

The BOT hired Mr. Timur Davis. To castigate him in public in this way is unconscionable.