

I watched the MVPL board of trustees meeting 4/16/21.

<https://www.facebook.com/watch/live/?v=493238811808021&ref=search>

Below are a few quotes from the report given by Marcus A. Griffith at the meeting regarding library finances, along with my comments. These quotes occur in the video starting at about 1hr in (1:00:00) and ending at about 1:06:00

- “We do not have the ledger or the capabilities at the library to be able to see 100% accurately see how much there is in our fund balance or how much has been expended year over year and I’ve been very clear on this.”

My Comment: Recall that Marcus A. Griffith was hired by the MVPL Board of Trustees (BOT) in March 2020- *over 1 year ago*- to help the BOT get Library finances in order, at a salary of \$65k per year. It is not clear what the full-time equivalent (FTE) employment is for this job; it must be less than 1 FTE since Mr. Griffith also draws a part-time salary from City taxpayers as a member of the City Council.

- “multiple years’ worth of journal entries have to be put in place to reconcile the ledger”

My Comment: it is hard to overstate how bad this is; it represents a complete lack of fiscal oversight, which is among the most basic and important responsibilities of a Board of Trustees entrusted with taxpayer funds.

- “I hope it’s before the end of the calendar year that we have a better clue as to what we have in our fund balance”.

- “it is very difficult to get true reporting from the ledger here and this is why we cannot refer to former financial employees because they were not using the ledge to create reports; I don’t know how they were created”

My Comment: I, for one, would very much like to hear from “former financial employees” to understand to what extent those employees were provided with oversight and direction from the BOT and the “finance committee” of the BOT.

- “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”

My Comment: Full Stop. The comment about “flawed” and “fraudulent” reports occurs at approximately 1:05:25 of the meeting. As an accounting professional, Marcus A. Griffith has a professional obligation to immediately report this to the MV Public Schools, The NYS Board of Regents, the Westchester County Library System Executive Director (Terry Kirchner), The NYS Office of the State Comptroller and the NYS Attorney General’s Office. Furthermore, the entire BOT of the MVPL should stand with Mr. Griffith in his reporting to the authorities.

It is not easy to confront issues such as these, but the faster the BOT reports this information and allows for *a full forensic accounting* of the past 5 years and over \$20M in taxpayer dollars, the better the odds that we can put the Library back on sound financial footing with sound financial oversight.