

My Comments regarding the report provided by DSJCPA (DSJ), an accounting firm hired by the MVPL Board to complete various tasks, including reconciling 7 years of bank statements, build a general financial ledger, and function as Chief Financial Officer ("Treasurer") for the Library on an interim basis.

After a Special Board Meeting on September 7, 2021, the BOT released a document prepared by the financial consulting firm (DSJ). DSJ was hired to build an accounting system because the library has not had one for at least the last 7 years. Without an accounting system, independent financial auditors cannot (and will not) provide an audited financial statement. In addition to building a financial system, DSJ has been hired to function as interim Chief Financial Officer ("Treasurer") for the Library. I applaud new Board President Vivien Salmon for releasing this document, which exposes (in part) the breathtaking level of financial dysfunction and lack of financial oversight that has occurred at the library for at least the last 7 years. I encourage all Mount Vernon residents to read the report which can be found here:

<https://go.boarddocs.com/ny/mvpl/Board.nsf/Public> (click "Meetings" "Sep 7, 2021", "View Agenda", Item "2.4" and scroll down to the document "MVPL-DSJ Summary of Tasks Completed - 09.07.21)

Here are a few take aways from the DSJ report:

1) 1,408 transactions -*spanning 7 years and totaling \$4.9M-* were not in the general ledger.

2) 7 years of bank reconciliations across a dozen bank accounts were not completed.

3) DSJ came across questionable debit card transactions "that are not consistent with a library's normal course of business." In total, DSJ discovered 596 debit card transactions totaling a little over \$50k. The public is entitled to a full accounting of who made these debit card purchases, what was purchased, and who on the Board was approving these purchases.

4) In order to complete their work, DSJ needs full access to 3rd party payroll and benefits management systems (e.g., health insurance, life insurance, retirement). Marcus Griffith is the individual who would grant access to DSJ. However, according to DSJ, Mr. Griffith has refused to grant DSJ access to the systems. DSJ notes that "Mr. Griffith has displayed complete disrespect" towards the DSJ accountant who has been appointed by the BOD to function as Treasurer.

5) Regarding Mr. Griffith's work habits, DSJ observes that "Mr. Griffith does not follow a set schedule" and it is "taking him an extended period of time to complete his daily tasks". DSJ notes that Mr. Griffith said it would take him a full day to complete a task that should take him only 1 or 2 hours.

6) DSJ notes that while under Mr. Griffith's care during 2020 and 2021, 493 financial transactions have not been properly posted and that "some of the larger more significant items not posted include all payroll and employee benefits."

Since 2018, Cathlin Gleason has been the Board member tasked with overseeing the finances of the Public Library. Before Ms. Gleason held that role it was held by Darren Morton.