

CALDWELL PARISH LIBRARY

POLICIES AND PROCEDURES

TABLE OF CONTENTS

<u>Policy</u>	<u>Page number</u>
Bank Reconciliations	2
Budget	3
Capital Assets	6
Contracting	8
Credit Cards	9
Debt Services	10
Disaster Recovery	11
Disbursements	12
Ethics	13
Financial Reporting	15
Meeting Room(s)	16
Payroll/Personnel	19
Public Meeting	20
Purchasing	21
Receipts	22
Records Retention	24
Sexual Harassment	25
Travel and Expense	28

BANK RECONCILIATION POLICY

Timely reconciling all bank accounts is a key component of good controls. Reconciling the bank balance with the book balance (general ledger) is necessary to ensure that (1) all receipts and disbursements are recorded (an essential process in ensuring complete and accurate monthly financial statements); (2) checks are clearing the bank in a reasonable time; (3) reconciling items are appropriate and are being recorded; and (4) the reconciled cash balance agrees to the general ledger cash balance.

1. The Library Director receives the bank statements through the mail, and reviews them for any unusual deposits and disbursements activity. (Note: Any unusual activity must be promptly and thoroughly investigated and reported.)
2. After the Library Director review, the bank statements are reconciled.
3. The written bank reconciliation will be reviewed by a member of the board who does not have responsibility/authority to (1) sign checks; (2) receive and deposit cash; or (3) authorize disbursements.
4. The monthly bank reconciliations are to be properly completed, dated and be maintained on file for subsequent review and audit.
5. Once the bank reconciliations are completed, they are dated and filed in the proper binder.
6. Items that have not cleared the bank within six months are researched and reviewed by a member of the board, someone other than the person responsible for reconciling the account.
7. Bank account balances are to be reviewed monthly to ensure that they are fully secured and that the types of securities pledged by the financial institution are in accordance with state law. (see R.S. 39:1221 for kinds of security and R.S. 39:1225 for amount of security.) The balance is presented to the finance committee for review, and presented to the full board quarterly.

BUDGET POLICY

The Parish Library Director has the overall responsibility for preparing, presenting and administering the annual budget for the General Fund in accordance with the Local Government Budget Act found in Louisiana Revised Statute (R.S.) 39:1301-1315.

- A. The Parish Library Director is to prepare a comprehensive budget presenting a complete financial plan for each fiscal year for the General Fund using the following guidelines:
 1. Revenue projections – Budgeted by funds based on historical data and known trends.
 2. Expenditure projections – Budgeted by funds based on actual costs and reasonable estimates.
 3. Fund Balance – Maintain a minimum general fund balance of between 5% and 15% of operating revenues or no less than 1 to 2 months of operating expenditures.

- B. The budget must include a clearly presented side-by-side detailed comparison of information for the current year, including the fund balances at the beginning of the year, year-to-date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year; estimated and actual revenues itemized by source; year-to-date actual expenditures and estimates of all expenditures to be made the remainder of the year itemized by source, both year-to-date actual and estimates for the remainder of the year; the year-to-date actual and estimated fund balances as of the end of the fiscal year; and the percentage change for each item of information as required by state law [R.S. 39:1304©(2)(a)]

- C. The proposed budget is made available for public inspection in accordance with state law. A Notice to Public is placed on the Library Website advising the public of the date, time and place that the proposed budget will be presented to the Board for adoption. The budget is adopted in an open meeting, before the end of the prior fiscal year.

- D. The Library Director administers and monitors the budgets and provides the Board with monthly financial statements, including any warnings of any corrective action needed. The Board is responsible for adopting amended budgets on a timely basis.

BUDGET PREPARATION:

Ideally, start the budgeting process approximately 90 days before the beginning of the fiscal year being budgeted.

1. Analyze trends of all sources of revenues and consider whether any increases/decreases are warranted.

2. Using the side by side comparison, analyze current year line-item expenditures to identify costs that can be reduced or eliminated and those that may increase.
3. Prepare a proposed budget for the General Fund that includes the following as required by state law (R.S. 39:1305):
 - Estimated fund balance at beginning of year;
 - Estimated revenues/receipts itemized by source;
 - Recommended expenditures itemized by function;
 - Other financing sources and uses by source and use; and
 - Estimated fund balance at end of fiscal year.

[Note: The total of proposed expenditures shall not exceed the total of estimated funds available for the ensuing fiscal year, i.e. the beginning fund balance and any anticipated revenues.]

4. Prepare the budget adoption instrument [an appropriation ordinance or adoption resolution) to adopt and implement the budget document as required by state law (R.S. 39:1305(D)). [Note: The adoption instrument must define the authority of the Director to make changes within various budget classifications without approval by the Board, as well as those powers reserved solely to the board.]

BUDGET AVAILABILITY, PRESENTATION AND ADOPTION

1. Before the adoption of the budget, the budget must be made available for public inspection. (R.S. 39:1306)
 - If total proposed expenditures are \$500,000 or less in a fiscal year, make the proposed budget available at the Parish Library for public inspection no later than 15 days prior to the beginning of the fiscal year/ R.S. 39:1306 and R.S. 39:1308
 - If total proposed expenditures are \$500,000 or more in a fiscal year (from the General Fund or any special revenue funds) the public must be afforded an opportunity to participate in the budgetary process prior to adoption of the budget. (R.S. 39:1307)
 - If total proposed expenditures are \$500,000 or more, it is mandatory that a notice be published in the official journal stating that (a) the proposed budget is available for public inspection (no later than 15 days prior to the beginning of the fiscal year); (b) a public hearing on the proposed budget will be held; and (c) the date, time and place of the hearing. [Note: The notice must be published at least 10 days prior to the date of the first public hearing.]

2. If applicable, conduct at least one public hearing on the proposed budget before it is adopted (R.S. 39:1307)
3. If applicable, certify completion of public participation in the budget process by publishing a notice in the official journal. (R.S. 39:1308)
4. Present the proposed budget document (i.e. budget message and budget statement) to the Board no later than 60 days prior to the beginning of the fiscal year in accordance with state law. (R.S. 39:1306)
5. Ensure that the budget is adopted in an open meeting before the end of the prior fiscal year in accordance with state law. (R.S. 39:1309 (B)) [Note: The adopted budget must be balanced with approved expenditures not exceeding the total estimated funds available.]
6. Upon adoption, copies of the budget and adoption instrument should be provided to the Board and maintained on file as required by state law. [R.S. 39:1309 (D)]

BUDGET MONITORING

The Library Director is to administer and monitor the budgets and provide the Board with quarterly financial statements and budget-to-actual comparisons, including any warnings of any corrective action needed. The Board is responsible for adopting amended budgets on a timely basis.

BUDGET AMENDMENT

Ensure that the Board adopts a budget amendment (using the appropriate adoption instrument) in an open meeting upon receiving notification of a 5% variance or a change in operations upon which the original budget was developed.

CAPITAL ASSETS POLICY

A capital asset is a tangible asset of the municipality that costs \$5,000.00 or more and has an estimated useful life extending beyond one year. Examples include land, buildings and improvements, and equipment used in the operations of the library.

Louisiana Revised Statute 24:515(B)(1) requires the parish to maintain records of its capital assets. The Library Director is responsible for recording, and coordinating the annual inventory of all capital assets. The listing of capital assets is to be updated each year for assets acquired and disposed. Failure to identify and periodically account for parish assets/property exposes the parish to possible loss, theft, and misuse of its assets. Any missing assets should be addressed and appropriately resolved, including notifying the District Attorney and Legislative Auditor.

Capital assets are reported in the parish financial statement at cost. However, capital assets received as donations are reported at their estimated fair market value at the time of donation.

Except for land which is not depreciated, capital assets are depreciated over their estimated useful lives using the straight-line method of depreciation. The various asset classes are assigned the following estimated useful lives:

Asset Class	Estimated Useful Life
Land	Not depreciated
Buildings	40 years
Building Improvements	20 years
Machinery and Equipment	5 years
Computers	3 years
Office Equipment	7 years
Furniture	7 years

Capital Asset Additions

1. During the year, the Library Director keeps a list of all capital assets purchased and received.
2. The Library Director is to obtain the supporting documentation (invoice, etc.) to record the asset information on the capital asset listing. Information recorded should include the asset description, date of acquisition, location, cost (or fair value if donated), and estimated useful life.

Capital Asset Deletions/Disposals

1. During the year, the Library Director determines when a capital asset is no longer useful in operations and thus available for disposal.
2. The Library Director is to consult with legal counsel to ensure compliance with state laws that pertain to the disposal of the library property/assets.
3. All disposal related documentation is to be maintained by the Library Director.
4. The Library Director is to identify the asset on the listing and document its disposal.

Annual Physical Inventory of Capital Assets

The Library Director is responsible for ensuring that a physical inventory of capital assets is conducted at or near the end of each fiscal year.

1. Before the end of each fiscal year, inventory lists are to be used to document physical inventory.
2. The inventory lists and final capital assets listing are to be made available to the auditor upon request.

CONTRACTING POLICY

Caldwell Parish Library Board is diligent in adhering to the Louisiana Public Bid Law.

Any Notice to Bidders will be advertised in the Caldwell Watchman for two (2) weeks. The bids are opened and read aloud at an open meeting of the Caldwell Parish Library Board. The bids are then taken under advisement until they are tabulated by the Library Director. After the bids are prepared by the Library Director, they are brought back to the Library Board for a vote.

A formal written contract is mandatory only when required by the Board. When a written contract is required, the contract must include the following standard terms and conditions: (1) specific goods/services to be performed and costs; (2) timing of service delivery; (3) period covered by the contract; (4) clearly defined performance standards and measurable outcomes; (5) how the vendor's performance will be evaluated/monitored; (6) if and how the contract may be amended within the scope of the contract or terminated; and (7) consequences for failure to meet contract requirements.

All contracts are read and approved by the District Attorney, who is legal counsel for the Library.

Any changes to contracts are voted on and approved by the Board.

For each contract, a contract manager will be appointed, who will monitor the contract and related project/service.

All contracts, and any related documentation, are maintained in an organized manner in the Library Director's Office.

Related party transactions are strictly prohibited (i.e. transactions with any individual(s) or business that is 'related' to a Library Board member or employee).

Management must always provide an open and competitive atmosphere and ensure that written bids/quotes are solicited for purchases (including recurring purchases) that exceed the applicable thresholds provided in the Louisiana Public Bid Law. Bid documentation (e.g. solicitation letters, advertisements, bids/quotes, tabulation sheets, minutes, etc.) demonstrating such compliance is to be maintained and filed in an organized manner.

At least three (3) telephone, facsimile, or email quotations are to be obtained for purchases of materials and supplies between \$10,000.00 and \$30,000.00, and bids should be solicited/obtained for the purchase of materials and supplies exceeding \$30,000.00. Any exception to this policy must be approved by the board in an open meeting.

Professional services are not subject to the Louisiana Public Bid Law, but management must ensure fees for services are reasonable.

CREDIT CARD POLICY

The Caldwell Parish Library has no credit cards.

DEBT MANAGEMENT POLICY

The Caldwell Parish Library Board intends to follow all state and federal laws including IRS regulations regarding the issuance and servicing of debt. Debt for the Library is usually issued for a certain project and an ad valorem (property) tax or sales tax is dedicated to pay the debt.

In accordance with state law, The Library will obtain State Bond Commission's approval for issuance of debt after the Library Board has approved the debt in an open public meeting.

The Library will follow the requirements of the debt agreement which may include continuing disclosure/EMMA reporting requirements, debt reserve requirements and debt service requirements.

The taxes that are dedicated for amortization of the debt and the debt will be accounted for separately and in a manner that will facilitate the audit of the funds and give accountability that the debt will be paid in full in a timely manner or as outlined in the debt agreements.

The debt will be used in the manner as approved in the resolution approving the debt.

Only the Caldwell Parish Library Board has the authority to issue debt and the Library Director is responsible for establishing and maintaining loan reserve funds in accordance with the provision of the loan agreement.

DISASTER RECOVERY POLICY

- Critical data stored on the server – QB files, Office documents stored in the Director's office.
- Offsite backups – The server and its data are backed up daily, stored to a local backup device and to the cloud (offsite).
- Antivirus – AV software is installed on all systems
- Patch management – Security updates (patches) are done automatically for all Windows operating systems as well as Adobe Acrobat, Google Chrome, Microsoft Office, Java, Firefox and Zoom.
- Recovery operations – We have internet services provided by SkyRider. If the system goes down, the Director will call the Provider and a Technician will be sent to restore operations.

DISBURSEMENT POLICY

All disbursements made by the Caldwell Parish Library are to be made by check. Cash payments are prohibited.

The accounts payable/disbursement function is located in the Director's Office of the Caldwell Parish Library. The disbursements are made by the Library Director under the supervision of the Library Board President, or designee.

The supply of blank/unused checks is kept in a locked desk drawer with access restricted to the Financial Secretary, and Library Director.

All checks must have a minimum of two signatures. Authorized signers are the Library Director, the board President and the Vice President.

Disbursements are made from the original invoice.

All documentation (e.g. invoices, a copy of the check stub and in some instances a copy of the purchase order) supporting a disbursement are attached together and filed by check number in a binder. This documentation is maintained for a period of 10 years.

ETHICS POLICY

CODE OF GOVERNMENTAL ETHICS

All Caldwell Parish Library employees are expected to comply with the Louisiana Code of Governmental Ethics as set forth in La. R.S. 42:1111 et. seq., as well as any other applicable ethical rules, and to conduct themselves in an honest and ethical manner. It is your job to serve the public, and the Library expects you to maintain the highest standards of conduct. The rules stated in this Ethics policy are a summary of major provisions of the Louisiana Code of Governmental Ethics. Ethical rules are complicated and often prohibit conduct that you may not think of as “wrong” or “dishonest.” You are expected to educate yourself on the ethical rules that may bear on your duties, and you may ask your supervisor for assistance in learning the ethical rules at any time. If you are a supervisor, it is your duty to make sure subordinates are aware of and comply with the ethical rules. It is a privilege to work in public service, and that privilege comes with the responsibility to know and comply with ethical rules.

If you are aware of or suspect any violation of the Ethics policy, the Louisiana Code of Governmental Ethics, or any other standards of ethics, you should inform your supervisor. Likewise, if you have any questions or concerns about the ethical rules applicable to your job and/or to a particular situation, you should ask your supervisor or the Library Board President. You will never be retaliated against for reporting, in good faith, any ethical issues or for asking a question about ethics.

GIFTS AND FAVORS

No employee shall accept any valuable gift, whether in the form of service, loan, thing, or promise, from any person or entity which to his/her knowledge is interested directly or indirectly in any manner whatsoever in business dealings with the library; nor shall any employee accept any gift, favor, or thing of value that may tend to influence him/her in the discharge of his/her duties or grant in the discharge of his/her duties any improper favor, service, or thing of value.

CONFLICTS OF INTEREST

Similarly, all employees have a legal and ethical obligation to conduct business in a fair and impartial manner. No employee shall participate in any decision or action in which that employee has an actual or potential conflict of interest.

An actual or potential conflict of interest occurs when an employee is in a position to influence a decision that may result in a personal gain for that employee or for a family member as a result of the policies or business dealings. For purposes of this policy, “family member” shall include a spouse, parent, sibling, child, step-parent or parent-in-law, sibling-in-law, stepchild or a child’s spouse, or any similar relationship, including family members or domestic partners living within one’s own household, or any other person sufficiently closely related to you by blood or marriage that you are unable to act impartially on behalf of the Library. If you ever believe that you are

unable to be fair and impartial in making a decision for any reason, you should abstain from participating in that decision.

No employee shall ever participate on both sides of any transaction involving the Library. Likewise, no employee shall be directly or indirectly interested in any work, business, or contract the consideration of which is to be paid from Library funds, nor be surety for any person having a contract, work, or business with the Library, for the performance of which security may be required, nor be surety for any employee.

Finally, no employee shall receive money for any reason, including for services rendered, from a person or entity that contracts with the Library or seeks to contract with the Library.

If you are an employee and you have or believe you may have a conflict of interest with respect to any decision or action you may be involved in, you have an obligation to inform your supervisor immediately. No employee is permitted to participate in any decision or action where there is an actual or potential conflict of interest.

MONITORING

To assure compliance with the Louisiana Code of Ethics, and in addition to the continuous duty imposed on all employees to immediately disclose ethical violations, the Library will annually require all employees to disclose all ownership interests in other businesses, employment outside the Library. The Library will also comply with all preventative measures as set forth in La. R.S. 42:1161 to assure compliance with the Louisiana Code of Governmental Ethics.

REQUIRED ACTIONS

Every Library employee, as defined by La. R.S. 42:1102, has an obligation to report possible violations of the Louisiana Code of Ethics to the Louisiana Board of Ethics. Employees shall cooperate in every possible manner with any investigation or hearing conducted by the Ethics Board. Additionally, employees must comply with any lawful order received from the Ethics Board, and shall immediately take any action ordered by the Board.

ANNUAL ATTESTATION

Each employee shall sign an annual attestation, verifying he or she has read and agrees to comply with this Ethics Policy.

FINANCIAL REPORTING POLICY

Financial reporting is the primary tool used by management to monitor income and expenditures and to make decisions. The Library, as a public body, is accountable for the manner in which funds are spent. It is essential to monitor progress against the budget (financial plan for the year) to ensure that the desired fiscal result will be achieved.

An accounting system should be maintained that provides timely information and an accurate picture of the Library's financial condition. Accounting practices should be in accordance with generally accepted accounting principles (GAAP) and generally accepted government auditing standards (GAGAS). Furthermore, management should ensure there is an adequate separation of functions to ensure assets are safeguarded and the potential for errors in the records are minimized.

Quarterly Reporting

The Library Director is responsible for overseeing the preparation of the quarterly financial statements, including budget-to-actual comparisons, on all funds.

The Library Director is to formally present the quarterly financial statements to the Board, including any warnings of corrective/remedial action needed (e.g. amend the budget). Discussion of the financial statements and budget comparisons should be on the meeting agenda and the written minutes should reflect such discussion.

Annual Reporting

Annual financial reporting provides accountability and is required by state law (R.S. 24:513). Annually, the Board is to approve the engagement of an independent certified public accountant to perform the Library's audit which is also subject to the approval of the Louisiana Legislative Auditor.

State law requires that the auditor be provided with all the books and records needed to perform the audit and R.S. 24:518 provides penalties for failure to do so. The audit must be completed and submitted to the Legislative Auditor no later than six months after the close of the fiscal year [R.S. 24:513(A)(5)(a)(i)]. However, the Library may have an extension at any time after a disaster or emergency is declared under the provisions of R.S. 29:724(B)(1) which prevents the Library from completing its report within six months of the close of the fiscal year.

MEETING ROOMS POLICY

PURPOSES

Meeting rooms are dedicated to library-sponsored meetings, and the library has priority with regard to use of the meeting rooms. Meetings sponsored by the library, such as story hours, book reviews, etc., shall be open to all citizens of the Parish. At the

The library reserves the right to limit or prohibit any use of the meeting room, which represents a threat to the health or safety of library patrons or to the orderly use of the library. The meeting rooms may not be used for commercial purposes where merchandise is sold, but may be used for instruction and education of personnel. Groups using the meeting rooms are not permitted to charge registration or admission fees or to require the purchase of an item as a condition of attending a meeting. Library staff may attend any meeting or program at any time.

To use the meeting rooms, applications must be made in advance of the meeting date. Walk-ins are allowed for the study room.

If granted permission to use the meeting room, the organization and its signing representative will abide by the policy adopted by the Library Board of Control. The group representative assumes personal responsibility for payment of damages, which may be caused to library facilities as a result of the meeting.

The Caldwell Parish Library is not responsible for the opinions and beliefs of organizations using the meeting rooms. Allowing a group or club to use the room in no way entails sponsorship of the organization or meeting. Organizations using the rooms must not give the impression in their publicity or signage that the library is sponsoring the meeting. If this occurs, the organization will be notified. A second offense is grounds for refusal to use the room in the future.

Meeting room users are responsible for carrying their own supplies and operating equipment they use. The library is not responsible for equipment or materials owned by a community group and used in the library. No storage space is available. The library is NOT responsible for lost, stolen, or damaged articles, equipment malfunctions, power failures, and other such problems.

Equipment needed must be on the application form.

Due to tight schedules, each organization will be admitted to and must vacate the room at the appointed time.

RULES

- Displays may not be affixed directly to the walls of the meeting room without prior consent.
- No alcoholic beverages, smoking, vaping, or tobacco products.
- Only adults may book meeting rooms. If teenagers or children are to be present, an adult must be responsible, in charge of, and present during the entire meeting.
- All patron conduct rules apply.
- Meetings must adjourn at least 15 minutes before the library closes. Permission from the Library Director must be granted for use after hours.
- We would like to be notified of any spills or messes so they can be cleaned promptly.
- Groups or clubs that abuse meeting rooms or that do not comply with library rules and policies will be denied further use of the rooms on the recommendation of the Library Director to the Library Board of Control.

Americans with Disabilities Act Compliance

The Library Board of Control expects that any group utilizing the meeting rooms will comply with the provisions of the Americans with Disabilities Act which require that a meeting or materials at a meeting be provided in an accessible format in response to a request.

Copies of this policy shall be given to each group or person who applies for use of the room. Each application will be reviewed and the contact person will receive confirmation via call and/or email. The meeting room will not be considered scheduled until confirmation is sent.

Room rental

Whoever reserves the room must have a library card in good standing with the library.

- Board room \$15
- Meeting room \$25
- Large meeting room \$50

All fees are to be paid before access to and use of the room.

The library DOES NOT supply refreshments.

Room rental DOES NOT include services of the library or library staff beyond normal library operations.

The Library Director may consider each application on its own merits, i.e., government agencies and waive the rental fee.

ROOMS

We have 4 rooms that can be reserved.

- **East Meeting room & West Meeting room (Capacity 50).** Each room has a sink, microwave, small fridge, television, Wi-Fi and LAN access, and a coffee pot. You may bring

crockpots and/or warmers. No open flames. Each room can seat up to fifty people (without tables). We can provide up to 7 tables in each room if needed.

- **Large Meeting room (Capacity 100).** There is a retractable wall between the two small meeting rooms that can be opened up to make one large room.
- **Board room (Capacity 20).** This room has a large table with 8 chairs, but more chairs can be brought in as needed. It has a television, Wi-Fi and LAN access.
- **Study room (Capacity 6).** This room has a television, Wi-Fi and LAN access.

Groups which expect to have a larger attendance than the approved capacity should not book the room. If the group exceeds the approved capacity, the Director is authorized not to rent to the group again.

PAYROLL/PERSONNEL POLICY

Employee Personnel Records

The Caldwell Parish Library personnel files contain the following information: (1) an employment application with background information (2) a resolution from the Board to hire individual with effective date and salary (3) a W-4, L-4, I-9 with a copy of the employee's personal driver's license and Social Security card (4) Employee's Retirement documents (5) any Board resolutions changing the employee's status (6) any disciplinary action documentation (7) Ethics and Sexual Harassment Certificates.

Segregation of Duties

Payroll:

On the day payroll is processed the Library Director collects a time sheet. The timesheet must be signed by the employees and Director for Payroll to be processed.

The Library Director will have hard copies of all Timesheets, to verify employees' paychecks.

The Library Director verifies the timesheet. Once verified, the Library Director enters the data into Quickbooks and checks are created. Paychecks must be signed by the Director and Board President or Vice President.

The Library will store all payroll files in the File cabinet.

PUBLIC MEETINGS POLICY

Public Comments

Louisiana Open Meetings Law provides the public with the opportunity to address this Board prior to us taking any action on an agenda item at today's meeting. Members of the public can only speak to items that are on today's agenda. This is not a question and answer session. If you wish to speak regarding a non-agenda item, please contact the Library Director, or a Library Board member to request it to be put on the next meeting agenda. If you choose to speak on an agenda item, your comments are limited to three (3) minutes. The President may extend the time.

Public Records Request

The requester shall give a reasonable description of information sought. The request may be made by letter and addressed to the Library Director.

"No person shall be denied the right to observe the deliberations of public bodies and examine public documents." Any person of age of majority may inspect, copy, or reproduce any public record. No fee may be charged to any person to examine or review any public record. The custodian may establish and collect reasonable fees for making copies of public records. The Caldwell Parish Library Board may charge \$.25 per page for a public records request, if the Librarian is making the copies, and this amount must be paid in advance of production. The Librarian may require that examination of public documents occur during regular office and working hours. The Librarian shall extend the requestor all reasonable comfort and facility for the full exercise of the right granted under Chapter 2 of Title 44, provided that nothing prevents the Librarian from maintaining such vigilance as is required to prevent alteration of any record while it is being examined. If any record contains material that is not a public record, the Librarian may separate the nonpublic record and make the public record available for examination. The Librarian shall immediately present to a requestor any public record that is immediately available. If the record is not immediately available, the Librarian shall promptly certify the unavailability of the record to the requestor in writing, and in this certificate fix a day and hour within three (3) days, exclusive of Saturdays, Sundays, or legal holidays, for the exercise of the requestor's right to examine or receive a copy of the record.

PURCHASING POLICY

Management is to centralize the purchasing function and also implement controls to ensure that purchases are (1) reasonable and necessary (2) budgeted (3) documented and approved (4) received and safeguarded and (5) used solely for the public purposes/function of the Library.

Documentation is to include the following:

- Invoice – Documentation/evidence from the vendor of the services or materials provided to the Library.
- Approval – Verification by authorized approver that documentation is present to support the payment and the amount owed is correct. The invoice must be provided to the Library Director for review/approval before the disbursement is made.

New Vendors and applicable information are added to the Vendor list in QuickBooks by the Library Director . The Library Director issues all invoice payments.

Related party transactions are strictly prohibited (transactions with any individual(s) or business that is “related” to the parish employee).

RECEIPTS/COLLECTIONS POLICY

The Library Director receives all bank statements and reviews them. The Library Director reconciles all accounts. Items that are posted in the system are marked as cleared. Once reconciliations are completed, the Library Director prints the bank reconciliation for each account. These reports are saved within the QuickBooks system as well as a copy in a three-ring binder.

RECEIPTS-SOURCES

This documentation explains where the Library's financing comes from and the limitations of the use of some sources of financing. For the Purpose of this section, cash receipts include, checks, money orders, cashier checks, and any other source of legal tender.

For all receipts discussed below, the Library Director reviews deposits, QuickBooks, and Bank accounts monthly.

TAXES

Ad Valorem Taxes

The Constitution of Louisiana allows the parish governing authority to levy a general ad valorem tax up to 7.130 mills for general purposes without voter approval. Ad valorem taxes are collected by the Sheriff's office based on the Assessor's rolls. All proceeds from a tax, other than a general-purpose tax, must be used for the purpose designated in the tax proposition. The general-purpose tax is deposited into the General Fund. The taxes are collected by the Caldwell Parish Sheriff's office. Each month the Sheriff remits a check for the taxes collected during that time. The Library Director fills out a deposit slip and takes the deposit to the Bank. Once deposits are made, the Library Director records it in QuickBooks.

GRANTS

State Revenue Sharing

Distribution of state revenue sharing is based on population and homestead exemptions. These are remitted to the Library by a designated employee from the Sheriff's office in three equal payments. The Library Director fills out deposit slips and takes the deposit to the Bank and once deposits are made records in QuickBooks.

Federal Grants

On occasion, other federal grants are received and are handled in accordance with the restrictions set forth by the awarding agency.

Fines and Fees

Caldwell Parish Library collects fines for overdue materials and lost books, and fees for services rendered. The Financial Secretary fills out deposit slips and a Library Clerk takes the deposit to the Bank. Once deposits are made the Library Director records in QuickBooks.

Collection Procedures

The Financial Secretary prepares a cash drawer for each library clerk for their shift at the circulation desk.

The library clerk collects money for fines and fees that occur during their shift, and records all transactions in the Library ILS system.

At the end of the shift, the library clerk prints a report from the ILS System that shows the amount collected during their shift.

The clerk totals the amount, initials the report, and returns the cash drawer to the financial Secretary.

All cash drawers are locked in a desk in the office when not in use.

The Financial Secretary reviews the clerk reports against a daily Cash Drawer Statics Report created by the ILS.

The Financial Secretary prepares a deposit if the amount collected is over the threshold of \$10. A deposit summary is printed..

The Library Clerk takes the deposit to the bank, and the Bank furnishes proof of deposit.

The Library Director then enters the information from the deposit into QuickBooks in the correct account. The deposit summary, and proof of deposit are then filed in the correct binder.

RECORDS RETENTION POLICY

- All program and project-related documents, such as financial records, supporting documents, and statistical records will be retained for a period of five years after closeout of the program.
- The filing system is easy to use and provides a historical account of activities for examination and review by the auditors, and local staff.
- Payroll records shall be retained in accordance with applicable state and federal requirements.
- The filing system has been established on a project basis. Files are maintained in a central location in the Caldwell Parish Library office.
- All original files are maintained at the Library.
- Records shall not be destroyed when there is pending litigation, until 3 years after the calendar year in which final adjudication occurs.
- Employees' records are maintained according to the Caldwell Parish Library Retention Schedule, recorded with the Archives Division, Secretary of State's office.
- Permanent records, including minutes of meeting, are held in the Library Board office. A permanent record is one that will never be destroyed. Minutes are kept for all time.

SEXUAL HARASSMENT POLICY

It is the Library Board's policy to maintain a working environment free from sexual harassment. The Library Board is committed to discouraging all forms of sexual harassment and remedying any violations. To further this goal, the Library Board has formulated this Sexual Harassment Policy ("Policy"), which defines sexual harassment, sets forth procedures for effectively reporting sexual harassment, explains the Library Board's investigation process, and outlines annual training and recordkeeping requirements.

Definition

Sexual harassment shall include unwelcome sexual advances, requests for sexual favors, and other verbal, physical, or inappropriate conduct of a sexual nature when: (1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment, (2) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual, or (3) such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

Sexual harassment may involve individuals of the same or different gender. Sexual harassment of any employee by another employee, non-employee volunteer, supervisor, Library Board member, or any other person with whom the employee may have contact as part of his or her work environment is prohibited.

Sexual harassment may include, but is not limited to:

- Sexual pranks, or repeated sexual teasing, jokes, or innuendo;
- Verbal abuse of a sexual nature;
- Talking about one's sexual activity in front of others;
- Touching or grabbing of a sexual nature;
- Repeatedly standing too close to or brushing up against a person;
- Repeatedly asking a person to socialize during off-duty hours when the person has said no or has indicated he or she is not interested;
- Giving gifts or leaving objects that are sexually suggestive;
- Repeatedly making sexually suggestive gestures;
- Making or posting sexually demeaning or offensive pictures, cartoons or other materials in the workplace;
- Off-duty, unwelcome conduct of a sexual nature that affects the work environment; or
- Attempted or actual rape or sexual assault.

Harassment Reporting Procedures

Any employee who believes he or she has been sexually harassed or has witnessed an act of harassment, should immediately report the incident to his or her immediate supervisor. If the supervisor is unavailable or it would be inappropriate to contact that person, then the employee should report the matter to the Board President.

Any employee who becomes aware of possible sexual harassment must immediately notify the Library Director, so that the matter can be investigated in a timely manner. If the complaint involves the Library Director, the employee should notify the Library Board President.

Investigation and Resolution of Complaints

The Library Board will promptly and thoroughly investigate all complaints of harassment. The scope of the investigation will depend upon the circumstances. The investigation may include interviews with the complainant, the accused, witnesses, or others possessing relevant information. Such persons may also be required to provide written statements. The investigation may also consist of review of any documents or records deemed pertinent to the complaint, or use of any other method deemed appropriate by the investigator. Employees called upon to participate in an investigation must cooperate fully; employees do not have the option of remaining silent or declining to be involved in the investigation.

To the extent possible, the confidentiality of the complainant, accused, and any witnesses will be strictly protected. The investigation will be completed as quickly as possible. Upon completion, the complainant and accused will be notified of the outcome of the investigation.

The Library Board will not tolerate any form of sexual harassment. If an investigation results in a finding that an employee engaged in sexual harassment, appropriate corrective and/or disciplinary action will be taken against the employee, including possible termination.

The Library Board shall maintain a record of each complaint of harassment that includes the outcome of the investigation, any corrective or disciplinary action imposed, and the amount of time it took to resolve the complaint.

Retaliation Prohibited

Employees may raise concerns and make reports of sexual harassment without fear of retaliation. There shall be no retaliation against any employee who, acting in good faith, files a complaint, cooperates with an investigation of a complaint, or seeks guidance on compliance concerns or questions.

Mandatory Training

All employees shall complete a minimum of one hour of education and training on preventing sexual harassment each calendar year.

The Library Director shall receive additional education and training each calendar year.

Training may be conducted either in person or via the internet.

The Library will maintain employees' training certificates and records on file. These training records shall be public record and available to the public in accordance with the Public Records Law.

Any employee who fails to complete the annual mandatory training requirements will be subject to disciplinary action.

Annual Reporting Requirements

The Library Director will compile an annual report by February 1st of each year, containing information from the previous calendar year. This report shall include:

- The number and percentage of employees and elected Library Board officials who have completed the mandatory sexual harassment training requirements;
- The number of sexual harassment complaints received;
- The number of complaints which resulted in a finding that sexual harassment occurred;
- The number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- The amount of time it took to resolve each complaint.

These reports shall be public record and available to the public in accordance with the Public Records Law.

Federal and State Laws

Sexual harassment is a form of sex discrimination prohibited by federal and state laws, including Title VII of the Civil Rights Act and the Louisiana Employment Discrimination Law. *See* 42 U.S.C. § 2000e, *et seq.*; La. R.S. 23:301, *et seq.* Employees may obtain additional information regarding sexual harassment from the Equal Employment Opportunity Commission and the Louisiana Commission on Human Rights.

TRAVEL AND EXPENSE POLICY

The Caldwell Parish Library Board is of the opinion that travel should be conducted in the most economical means to accomplish the business of the Library. Travel should be reasonable and done only when necessary and when such travel benefits the Library.

Authorization

Business travel, including travel for training purposes, is in compliance with policy. All travel expenditures are conducted in accordance with the approved budget. All travel reimbursements must be approved and signed by the Library Director. The Library Director's travel must be approved by the Library Board President.

Reimbursement

All claims for reimbursement of business travel expenses must be submitted on the Travel Reimbursement form. The form must be completed and signed by the traveler.

The traveler must attach the original copies of the itemized receipts supporting all expenditures.

All approved travel will be reimbursed at the current Federal Reimbursement Rate.

Any person who submits a claim and who willfully makes a claim which he/she does not believe to be true and correct, that is fraudulent or false, shall be guilty of misconduct. Whoever receives a reimbursement by means of a false claim is subject to disciplinary action, as well as being liable within the provisions of state law.

Transportation Guidelines

Airfare - The reason for using other than the lowest priced fares must be documented on the expense report. Commercial air travel will be reimbursed at the coach/economy class rates unless such rates are not available. The difference between coach/economy class rates and first class or business class rate will be paid by the traveler. If space is not available in less than first or business class air accommodations in time to carry out the purpose of the travel, the traveler will secure certification from the airline indicating this fact. The certification must be attached to the employee expense report.

Personally Owned Vehicle – If a personal vehicle is used for business purposes, the employee must document the total amount of miles traveled, plus the purpose of the trip, on the Travel Reimbursement Form. Claims for mileage reimbursement will be paid in accordance with the mileage allowance authorized by the Federal Guidelines.

Rental Vehicle – Rental vehicles must be approved in advance and only upon showing that the rental is the only or most economical means by which the purpose of the business trip can be accomplished. Detailed receipts and documentation of the business purpose are required for reimbursement.

Business Meals – The price of business meals and tips will be reimbursed in full for the employee. The total amount of meals shall be noted on the Travel Reimbursement Form and an original receipt must be attached as well.

Lodging – Lodging expenses incurred during business travel will be reimbursed in full, plus any mandatory surcharges. The employee will be responsible for presenting a tax-exempt form to the hotel at the time of check-in. The total amount of lodging must be listed on the Travel Reimbursement Form and a detailed receipt must be attached.

Registration Cost – Cost for registration of conferences are paid in full by the Library Director with a completed copy of the registration form. In most instances, this is done in advance of the conference but if, for any reason the employee pays for registration on site, they will be reimbursed in full with evidence that payment was made.