



Northeast Ohio  
Regional  
Library System

# **ADMINISTRATIVE POLICY MANUAL 2020-2022**

Approved by the Board of Trustees on  
January 21, 2020

School | Public | Academic | Special  
*Maximizing Library Potential Together*

## TABLE OF CONTENTS

PREFACE .....	3
ACKNOWLEDGEMENT PAGE .....	4
<b>1. INTRODUCTION .....</b>	<b>5</b>
<b>2. GENERAL/OPERATIONAL POLICIES .....</b>	<b>5</b>
2.1 Board Calendar .....	5
2.2 Fiscal Officer .....	8
2.2.1 Oath of Office .....	8
2.3 Annual Appropriations .....	8
2.4 Authorization of Fiscal Officer to Pay Bills .....	8
2.5 Petty Cash Account .....	8
2.6 Code of Ethics of NEO-RLS Board of Trustee Members .....	8
2.7 Authority to Make Statements about NEO-RLS .....	9
2.8 NEO-RLS Board Election Process .....	9
2.9 Compliance with Ohio's Open Meeting Law .....	10
2.10 Library Bill of Rights/Freedom to Read .....	11
2.11 Office Operations .....	12
2.12 Disclosure of Public Records .....	12
2.13 Retention and Disposal of Records .....	13
2.14 Computer Resources – Use and Security .....	14
2.15 Disposal of NEO-RLS Audio-Visual Materials, Books, Equipment .....	15
2.16 Optional Services .....	15
2.17 Continuing Education Policy .....	16
<b>3. FINANCIAL POLICIES .....</b>	<b>17</b>
3.1 Funds .....	17
Fund Type Definitions .....	18
Fund Balance Categories .....	19
3.2 Expenses .....	21
3.2.1 Checking Account .....	21
3.2.2 Purchase Orders .....	22
3.2.3 Credit Card Policy .....	22
3.3 Board Financial Reports .....	27
3.4 Fiscal/Administering Agent .....	27
3.5 Audits .....	28
3.6 Deposit of Public Funds .....	28
3.7 Investment Policy – NEO-RLS .....	28
3.8 Independent Contractors .....	31
3.9 Fees and Dues .....	32
3.9.3 Memberships, Fees & Service Costs .....	32
3.9.4 Reciprocal Memberships .....	32
3.9.5 M.L.I.S. Student Memberships .....	33
3.10 Mileage and Expense Reimbursement .....	33
<b>APPENDIX A: RECORDS AND DISPOSITION SCHEDULE .....</b>	<b>34</b>

## Preface

The purpose of this Policy Manual is to provide each employee and Board Member of the Northeast Ohio Regional Library System (herein after referred to as NEO-RLS) with a ready reference guide to the organization's policies and practices.

All employees must, as a condition of their employment, become familiar with and abide by said policies and practices.

Copies of this manual and updates or deletions from it will be provided to all employees and Board Members. Furthermore, an up-to-date copy of the manual will be available for inspection in the Executive Director's Office and the Fiscal Officer's Office. Changes to the manual will be announced through appropriate in-house communications or by distribution of updated pages.

This manual will be reviewed bi-annually or at the request of the Board by the Bylaws/Policy Committee of NEO-RLS' Board of Trustees. Changes and revisions will be approved by the full NEO-RLS Board of Trustees. Statements printed in the Board Minutes shall have the same effect and/or may supersede those found in the manual.

If the meaning or interpretation of a particular policy, practice, or update is unclear, an employee should consult with the Executive Director. In cases where interpretation is necessary, the Executive Director shall render the final judgment interpreting the statements in this manual.

Before adoption, the manual and updates will be reviewed by the NEO-RLS Board of Trustees. They may also be reviewed by legal counsel if deemed necessary. Within the confines of local, state, and federal law, the Board of Trustees of NEO-RLS retains the right to change, suspend or make exceptions to this manual at any time.

## ACKNOWLEDGEMENT PAGE

(A separate, signed copy of this form will be kept in the employee's personnel file.)

I, the undersigned employee of the Northeast Ohio Regional Library System, acknowledge that I have received a current copy of the NEO-RLS Administrative Policy Manual.

I have had an opportunity to read and discuss its contents with the Executive Director. I agree to abide by the policies and practices contained in this manual.

I understand that my failure to abide by the policies and practices set forth in the manual and other appropriate communications may result in disciplinary action up to and including termination of employment.

I agree that nothing herein should be construed as a direct or implied contractual commitment between NEO-RLS and its employees with respect to the duration of employment, level of compensation, or any other terms or conditions that are part of the employment relationship.

I understand that the employment relationship between NEO-RLS and its employees is an at-will arrangement and may be terminated at any time by either party.

---

Employee Name

---

Date

---

Executive Director's Signature

## 1. Introduction

**1.1** This manual reflects changes made to the Administrative Policy Manual developed from 2008 to the present by members of the Bylaws/Policy Committee. The manual will be updated as changes in laws and policies mandate.

This manual not only serves as the NEO-RLS Board's policy manual, but may also provide examples of policies for those libraries creating a manual of their own. NEO-RLS member libraries are welcome to copy any part of this manual as needed.

## 2. General/Operational Policies

**2.1** This is the annual Board Calendar template (\* = Requires Board Action). Every attempt will be made to adhere to this schedule, recognizing that extenuating circumstances may apply.

### JULY

- Fiscal year begins July 1.
- Invoices for membership based on the Letters of Intent for the current fiscal year are sent to participating public, academic and special libraries.
- Membership dues from participating libraries for new fiscal year are due by July 31 for public and special libraries and by September 30 for school and academic libraries.
- Organizational meeting of the Board of Trustees
  - Appointment of Executive Director/Deputy Fiscal Officer, Fiscal Officer for one year \*
  - Approval of the estimated revenue for all funds \*
  - Approval of the annual appropriations resolution for all funds, if not done previously \*
  - Administer oath of office to new Trustees, Officers, Fiscal Officer and Executive Director/Deputy Fiscal Officer \*
  - Authorization to Fiscal Officer to pay all bills in accordance with adopted appropriations \*
  - Set date/times of Board meetings for the fiscal year (includes at least six meetings) \*
  - Set amount of petty cash fund \*

- Set public officials bond amount for Fiscal Officer and Deputy Fiscal Officer for the fiscal year \*
- Quarterly fiscal report due to State Library of Ohio by tenth of the month.
- Year-end and quarterly narrative and statistical reports due to State Library of Ohio by the fifteenth working day of the month.

## **AUGUST**

- Biennium budget for state funding request is prepared.

## **SEPTEMBER**

- Invoices for membership based on the Letters of Intent for the current fiscal year are sent to participating school and academic libraries. Invoices are due September 30.
- Budget request for state funds is approved by Board. \*
- Membership Meeting held.

## **OCTOBER**

- Quarterly fiscal report for the period July-September due to the State Library of Ohio by tenth of the month.
- Quarterly narrative and statistical reports for the period July-September due to the State Library of Ohio by the fifteenth working day of the month.
- Letters of Intent for NEO-RLS membership during the upcoming fiscal year are sent to all libraries at the beginning of the month.

## **NOVEMBER**

- Board meets to review and update Strategic Plan.
- Bylaws/Policy Committee meets to review and update Bylaws and Administrative Policy Manual.

## **DECEMBER**

- Letters of Intent and optional program lists due back to NEO-RLS office by December 31.

## JANUARY

- Quarterly fiscal report for period October-December due to the State Library of Ohio by the tenth of the month.
- Quarterly narrative and statistical reports for period October-December due to the State Library of Ohio by fifteenth working day of the month.
- Finance Committee meets to review dues and fees.
- Approval of updated Bylaws and Administrative Policy Manual by full Board.
- Dues and fees for following fiscal year are approved by full Board.

## MARCH

- Personnel Committee meets to review and update Employee Handbook and make recommendations to Finance Committee on staff salary increases.
- Approval of updated Employee Handbook by full Board.

## APRIL

- Quarterly fiscal report for period January-March due to the State Library of Ohio by the tenth of the month.
- Quarterly narrative and statistical reports for period January-March due to the State Library of Ohio by the fifteenth working day of the month.

## MAY

- Finance Committee meets to review next year's budget for recommendation to Board (May - June). \*
- Approval of permanent or temporary appropriations and authorization to pay bills for the next fiscal year for the period July 1 through the date of the Organizational meeting. \*
- Approval of salaries of all staff for next fiscal year as recommended by Personnel and Finance Committees. \*
- Approval of budget for following fiscal year by full Board.
- Personnel Committee conducts performance evaluation of Executive Director/Deputy Fiscal Officer and Fiscal Officer.
- Board reviews strategic plan.

## JUNE

- All state funds from the current fiscal year must be encumbered by June thirtieth.

## **2.2 Fiscal Officer**

The Board will meet during the first month of the fiscal year. The Board shall appoint a Fiscal Officer and a Deputy Fiscal Officer annually. The period of the Deputy Fiscal Officer and Fiscal Officer's employment shall be July 1 through June 30. The Board shall approve the employment of the Executive Director.

### **2.2.1 Oath of Office**

All newly elected Board members, Officers, the Fiscal Officer and the Deputy Fiscal Officer shall take the oath of office.

The following Oath of Office shall be administered in compliance with state laws to all new Trustees:

*I, \_\_\_\_\_, do solemnly swear (or affirm), under penalty of perjury, that I will support the Constitution of the United States, and the Constitution of the State of Ohio, that I will perform faithfully to the best of my ability the duties of a member of the Board of Trustees of the NEO-RLS.*

## **2.3 Annual Appropriations**

The Board shall approve the Annual Revenue Estimation as prepared by the Fiscal Officer for the Local Cash, Grant, Contracts, State and any other funds. The Board shall approve the Annual Appropriations Resolution, as prepared by the Executive Director and Fiscal Officer in accordance with the budget as approved by the State Library of Ohio.

## **2.4 Authorization of Fiscal Officer to Pay Bills**

The Board shall authorize the Fiscal Officer to pay all bills for the fiscal year in accordance with the budget as approved.

## **2.5 Petty Cash Account**

The Board shall set the amount of money annually to be maintained in the Petty Cash Account Fund.

## **2.6 Code of Ethics of NEO-RLS Board of Trustee Members**

NEO-RLS Board of Trustee Members shall:



- a. Represent the interests of all people served by this organization and not favor special interests inside or outside the organization.
- b. Not use the organization or his/her service on the Board for his/her own personal advantage of his/her friends, relatives or supporters.
- c. Keep confidential information confidential unless subpoenaed by a court of law.
- d. Approach all Board issues with an open mind; be prepared to make the best decision for the whole organization.
- e. Uphold the trust of those who elected him/her to the Board or of those he/she serves.
- f. Focus his/her efforts on the mission of the organization and not on his/her personal goals.
- g. Never exercise authority as a Board Member except when acting in a meeting with the full Board or as he/she is delegated by the Board.
- h. The Board of Trustees and staff of NEO-RLS shall refrain from addressing issues and making decisions on matters not directly related to the “business” of NEO-RLS or its member libraries.
- i. Abide by any sections of the Ohio Ethics Laws that apply to NEO-RLS.

## **2.7 Authority to Make Statements about NEO-RLS**

The NEO-RLS Board of Trustees authorizes the Executive Director to make statements about NEO-RLS to the public, press and others. The Executive Director may approve and/or appoint a NEO-RLS employee to make such statements in his/her absence.

## **2.8 NEO-RLS Board Election Process**

On the first business day of April, the NEO-RLS staff will distribute the notice of vacant board positions to the appropriate member representatives. All eligible persons interested in running for designated open seats must submit a signed notice to NEO-RLS on or before the last Friday in April. All notices received after this day will be disregarded.

The NEO-RLS staff will distribute the online ballots to the appropriate membership representatives on the first business day of May. All membership representatives of each group will be able to vote on the seat for his/her group and all at-large seats. Online ballots will be removed at the end of the last business day of May. In the case of a tie, the final decision will be made by the Board President.

Once the elections are complete, the Nominating Committee meets and creates a slate of candidates for the offices of Vice President/President-Elect and Secretary to present to the NEO-RLS Board of Trustees at its next Board meeting. Elections for the Vice

President/President-Elect and Secretary of the NEO-RLS Board of Trustees will be done at the July Board meeting.

## **2.9 Compliance with Ohio's Open Meeting Law**

### **2.9.1 Open Meetings and Agenda Notification**

NEO-RLS welcomes membership and public participation at its Board meetings. Meeting dates are determined at the Organization Meeting in July of each year. All announcements of meetings including any changes in location, date or time will be published on the NEO-RLS website.

The Trustees have a written agenda for each meeting. Any citizen or NEO-RLS member wishing to be part of the agenda must give the Executive Director twenty-four hours written notice of the request to address the Board. Each speaker will be permitted to speak for five minutes. Notification will allow the Board to better address these concerns at the meeting.

### **2.9.2 Types of Meetings**

The meetings of the NEO-RLS Board that are subject to the Sunshine Law are: regular meetings, special meetings, or any other meeting where a majority or more trustees are present. If decision-making is delegated by the NEO-RLS Board to another group, then the meetings of that group must also comply. In addition, all committees of the Board must comply with the Sunshine Law.

### **2.9.3 Minutes**

Minutes are kept of all regular and special meetings by the Board Secretary and maintained and housed with the Fiscal Officer. Board minutes may be viewed on the NEO-RLS website within a timely fashion after Board approval. Committee meeting minutes are kept by an appointed Committee member and are maintained and housed with the Fiscal Officer.

### **2.9.4 Executive Session**

The Ohio Sunshine Law specifies that at regular and special meetings of the Board, in the interest of effective government or confidentiality, certain discussions may be conducted within an executive session at which only certain specified individuals are present. Executive sessions may only be held as part of a regular or special meeting. Executive session must be approved by a majority of the quorum and by roll call vote.

The minutes of regular or special meetings must include a report of the general matter of the executive session. During an executive session, discussions and deliberations may take place on permitted matters. No final decision may be made during executive session. All voting shall take place in a public meeting. The topics that may be discussed in executive session are limited to personnel matters, real property transactions, conferences with attorneys and auditor's exit conferences.

#### **2.9.4.1 Personnel Matters**

An executive session may be called for the purpose of discussing the appointment, employment, dismissal, discipline, promotion, demotion or compensation of a public employee. The motion to hold an executive session need not list any names. Final decisions, if any, shall be made in a public meeting.

#### **2.9.4.2 Purchase or Sale of Property**

The purchase of property for NEO-RLS purposes or the sale of NEO-RLS property at competitive bidding may be discussed in executive session, in order to prevent premature disclosure of information and creating an unfair competitive advantage. The actual purchase or sale shall take place in a public meeting.

#### **2.9.4.3 Conferences between the NEO-RLS Board and its Attorney**

Conferences between the NEO-RLS Board and its attorney may be held in executive session as long as the conferences concern a dispute involving NEO-RLS in pending or imminent court action.

#### **2.9.4.4 Auditor Conferences**

By law, auditor exit conferences are confidential prior to release of the report.

#### **2.9.4.5 ORC 121.22**

Any other provisions of *ORC* 121.22 that could apply to NEO-RLS.

### **2.10 Library Bill of Rights/Freedom to Read**

The NEO-RLS Board of Trustees abides by the American Library Association's Library Bill of Rights and Freedom to Read Statement (See ALA website [ala.org](http://ala.org)).

## 2.11 Office Operations

### 2.11.1 Hours of Service

The NEO-RLS office shall be open to the public and member libraries Monday through Friday, from 8:30 a.m. until 4:30 p.m. with the exception of the following holidays:

New Year's Day	Labor Day	Day before Christmas
Memorial Day	Thanksgiving Day	Christmas Day
Independence Day	Day after Thanksgiving	Day before New Year's Day

Members will be notified in advance of any additional changes to these hours when possible.

## 2.12 Disclosure of Public Records

NEO-RLS abides by the *Ohio Revised Code* Section 149.43, "Availability of Public Records for Inspection and Copying" and any amendments to that statute. ORC 149.43 defines public records as any document, device or item regardless of the physical form or characteristic, including an electronic record, that is created or received by or coming under the jurisdiction of NEO-RLS that documents the organization, functions, policies, decisions, procedures or other activity of NEO-RLS. All records are public unless they are specifically exempt from disclosure under the *Ohio Revised Code*.

In order to facilitate broader access of such records, NEO-RLS shall organize and maintain its records in such a manner so that they can be made available in accordance with this policy.

All public records (which include vendor requests for records of NEO-RLS member libraries) not specifically excluded from disclosure, must upon request, be promptly prepared and made available for inspection to any person at all reasonable times during regular business hours. Upon request, copies of the records are to be provided at cost. When portions of a record are exempt from disclosure, the exempt portions are to be redacted and the rest of the record released. Any redactions must be accompanied by a supporting explanation including legal authority as required by and detailed in the *Ohio Revised Code*.

The requester must identify the records requested with sufficient clarity to allow NEO-RLS to identify, retrieve and review the records. If it is not clear what is being sought, the Executive Director or Fiscal Officer must contact the requester for clarification. Whenever possible, NEO-RLS will provide public records in the format requested.

However, NEO-RLS is not required to provide records in a format other than how they are normally created or stored. The Executive Director or Fiscal Officer will inform the requester as to the manner in which the requested records are created and stored.

Documents in electronic mail format are records as defined by the Ohio Revised Code when their content meets the definition of a public records. Email is to be treated in the same fashion as other types of records.

Items in private email accounts that meet the definition of a public record are subject to disclosure and all employees and Board members are to retain them accordingly. The Executive Director and Fiscal Officer will handle incoming and outgoing emails from or to private accounts that meet the definition of public records by filing them in an appropriate way, retaining them per established schedules and making them available for inspection and copying in accordance with the Public Records Act. Records in private e-mail accounts used to conduct public business are subject to disclosure, and all NEO-RLS employees must retain e-mails that relate to public business and copy them to their business e-mail accounts.

## **2.13 Retention and Disposal of Records**

NEO-RLS, like all other public entities in the State of Ohio, must retain records from year to year. Although the *Ohio Revised Code* does not set guidelines for libraries or regionals, the NEO-RLS Board of Trustees adopts the following policy for records retention:

### **2.13.1 Records' Commission**

A Records Commission shall be annually established, composed of the Fiscal Officer, the Executive Director and the President of the Board of Trustees. The Commission shall meet annually, for the purpose of approving records to be disposed, and minutes will be maintained and filed with the Fiscal Officer. The Fiscal Officer shall be designated as the Records Officer, and shall prepare the list of records to be disposed. The Executive Director shall be designated as the Commission Chair. The list shall be sent to the Ohio Historical Society if required for approval of the records. A file will serve as the official record of all actions taken by the Records Committee in regards to the disposal of records. The file will contain all disposal lists and approvals, and will be considered permanent records of the Board of Trustees.

### **2.13.2 Records' Retention**

Records shall fall into two categories: Permanent and Non-Permanent. The following list shows the retention period of specific records, which is compiled from recommendations of the State Auditor's Office and the Ohio Historical Society.

See Appendix A for the complete Records Retention and Disposition Schedule.

## **2.14 Computer Resources - Use and Security**

The safety and security of the organization's networks and systems are reviewed by the Technology Committee for inclusion in the bi-annual policy updates and as part of the NEO-RLS technology plan.

### **2.14.1 Training**

Computer resources may be used for training members and the general public if workshops are developed or approved by the Executive Director.

### **2.14.2 NEO-RLS Website**

The information hosted on the NEO-RLS website for and about member libraries must support the Mission of NEO-RLS.

Website content must be relevant to the general interests and activities of its member libraries. It must affect, assist and inform the membership and/or internet viewers.

NEO-RLS reserves the right to control the scope of the member libraries' information, to make final decisions on any adjustments or updates to the content, and to determine the length of time the information will be on the website.

Unless compiled by NEO-RLS staff, information about member libraries for the website must be submitted by authorized personnel from those libraries.

Hosting of member library information must adhere to local, state and federal laws. Material which violates the intellectual property or personal privacy of others shall not be used.

The NEO-RLS website shall not be used for commercial/personal activities that do not support its Mission or those of member libraries.

Member library content must be timely and accurate.

### **2.14.3 NEO-RLS Social Media**

NEO-RLS uses social media to reach out to its members to disseminate information about membership, services and learning opportunities. Social media also provides an online forum to facilitate the sharing of ideas and information about NEO-RLS and library-related subjects and issues among NEO-RLS staff and its members.

Social media includes, but is not limited to, formats such as instant messaging, social network pages, discussion lists, websites, and text-based posts.

Posting by NEO-RLS staff must reflect the official position of NEO-RLS.

Posting by NEO-RLS staff must adhere to the privacy policies of third party sites such as Facebook.

NEO-RLS reserves the right to monitor, edit and remove content of all of its social networking sites to comply with all organizational policies.

NEO-RLS is not responsible for, or liable for, any content posted by any participant in a social media forum who is not a member of its staff.

### **2.15 Disposal of NEO-RLS Audio-Visual Materials, Books, Equipment**

The NEO-RLS Board of Trustees may annually declare that surplus items may be identified and discarded by the Executive Director. Written permission must be acquired from the State Library of Ohio before disposing of any item that was purchased with LSCA or LSTA funds.

### **2.16 Optional Services**

The Northeast Ohio Regional Library System shall make available various library and library technology related services that may be subscribed to by the library community.

The NEO-RLS Board shall adopt the services on a case-by-case basis as recommended by the Executive Director. The Board shall set the cost for new services.

The Board shall annually review the NEO-RLS Fees and Services structure (see Section 3.9.3).

### **2.16.1 Cancellation**

NEO-RLS reserves the right to cancel the contract with the member library for failure to follow established guidelines as specified in the agreement between the NEO-RLS Board and the participating library.

### **2.16.2 Damages**

Any damage to or loss of any items will be the financial responsibility of the participating library or library system. The participant should notify the NEO-RLS Office upon the discovery of a lost or damaged item.

## **2.17 Continuing Education Policy**

NEO-RLS offers a wide variety of continuing education experiences for various types of libraries and all levels of staff and trustees at these libraries. The purpose of these learning experiences is for attendees to keep abreast of changes in the library world and in their own area of responsibility; improve their professional skills and knowledge; improve the quality of service that their library provides; and share information among NEO-RLS' diverse membership. The Continuing Education program NEO-RLS provides is a primary component of its mission statement, and NEO-RLS strives to offer quality programs at significantly lower costs than the private sector.

To determine the Continuing Education needs of NEO-RLS' diverse membership, a needs assessment will be conducted bi-annually. NEO-RLS will regularly evaluate programs offered to determine the effectiveness of the subject matter and the abilities of the presenters and topics for future presentations.

Continuing Education certificates may be awarded to individuals upon the completion of each NEO-RLS workshop.

### **2.17.1 Contracted Training**

NEO-RLS also may provide off-site training on a contracted basis. Fees are determined by "NEO-RLS Fees and Services" table (See Policy 3.9.3). In addition, costs of a trainer's travel (mileage costs at current IRS rates), meal costs, and overnight accommodations may be added.



### **2.17.2 Cancellation Policy**

Attendees will be expected to pay for program attendance at the time of registration. If the original attendee cannot attend, a substitute may attend instead. Fees may be reimbursed if no one attends the program or if they give notice prior to the program.

NEO-RLS reserves the right to cancel a workshop at the discretion of the Education and Events Coordinator or the Executive Director, based on inadequate attendance and/or weather conditions. Registration fees will be reimbursed for such cancellations.

### **2.17.3 Weather Policy**

Rarely is an event cancelled due to weather. Since weather may vary from county to county, there are often questions as to whether an event is being held. Every attempt will be made to notify attendees of cancellations in a timely manner.

### **2.17.4 Consulting Fees**

NEO-RLS staff is available to provide consulting services. Fees will be based on the NEO-RLS Fees and Services table (see Policy 3.9.3).

## **3. Financial Policies**

### **3.1 Funds**

#### **3.1.1 Federal Funds**

Grant monies awarded to NEO-RLS, generally from LSTA funds, to be applied to specific projects applied for by NEO-RLS.

#### **3.1.2 State Funds**

State Funds (Special Revenue Fund) Fund 200s are proceeds that are legally restricted for specific expenditures for those specific services stated by the State Library of Ohio's bi-annual contract held with NEO-RLS (Appendix A).

#### **3.1.3 Local Cash**

Local Cash (General Operating Fund) Fund 101 are monies generated from annual fees assessed to the membership and to be used for operational purposes.

### 3.1.4 Petty Cash Fund

The NEO-RLS Petty Cash Fund, housed with the Fiscal Officer, shall be available for purchases of refreshments for meetings and for other items not obtainable through regular purchase order procedure. The amount of the petty cash fund shall be established annually by the NEO-RLS Board of Trustees at its Organizational Meeting. The amount of the fund may be reviewed periodically and changed if warranted.

### 3.1.5 Other Funds

Separate accounting shall be kept and produced when requested for optional services and any other special needs as determined by the Board.

### 3.1.6 Fund Balance Policy

The following policy has been adopted by the Northeast Ohio Regional Library System in order to address the implications of Governmental Accounting Standards Board ("GASB") Statement No. 54, Fund Balance Reporting and Governmental Fund Definitions. The policy is created in consideration of unanticipated events that could adversely affect the financial condition of the Northeast Ohio Regional Library System and jeopardize the continuation of necessary public services. This policy will ensure that adequate fund balances and reserves are maintained in order to:

- a. Provide sufficient cash flow for daily financial needs
- b. Offset significant economic downturns or revenue shortfalls
- c. Provide funds for unforeseen expenditures related to emergencies
- d. Maintain investment grade bond ratings

### Fund Type definitions:

The following definitions will be used in reporting activity in governmental funds across the Northeast Ohio Regional Library System when applicable.

**The general fund** is used to account for all financial resources not accounted for and reported in another fund.

**Special revenue funds** are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt service or capital projects.

**Debt service funds** are used to account for all financial resources restricted, committed or assigned to expenditure for principal and interest.

**Capital projects funds** are used to account for all financial resources restricted, committed or assigned to expenditure for the acquisition or construction of capital assets.

**Permanent funds** are used to account for resources restricted to the extent that only earnings, and not principal, may be used for purposes that support the mission of the Northeast Ohio Regional Library System.

### **Fund Balance Categories:**

Fund balance will be reported in governmental funds under the following categories using the definitions provided by GASB Statement No. 54:

#### **Non-spendable fund balance**

**Definition**— includes amounts that cannot be spent because they are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact.

**Classification**— Non-spendable amounts will be determined before all other classifications and consist of the following items:

- The balance of any long-term outstanding balances due from others (including other internal funds).
- The value of prepaid items and any inventory balances.
- The principal of any permanent funds held legally or contractually required to be maintained intact.
- The balance of any nonfinancial assets held for sale.

#### **Restricted fund balance**

**Definition**— Includes amounts that can be spent only for the specific purposes stipulated by the constitution, external resource providers, or through enabling legislation.

#### **Committed fund balance**

**Definition**— Includes amounts that can be used only for the specific purposes determined by a formal action of the board of trustees.

**Authority to commit**— Commitments will only be used for specific purposes pursuant to a formal action of the board of trustees of the Northeast Ohio Regional Library System. A majority vote is required to approve a commitment and a two-thirds majority vote is required to remove a commitment.

## **Assigned fund balance**

**Definition**— includes amounts intended to be used by NEO-RLS for a specific purpose but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.

**Authority to assign**— the Board of Trustees delegates to the Fiscal Officer and/or the Executive Director or their designee the authority to assign amounts to be used for specific purposes. Such assignments cannot exceed the available (spendable, unrestricted, or uncommitted) fund balance in any particular fund.

## **Unassigned fund balance**

**Definition**— includes the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification should be used only to report a deficit balance from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

## **Encumbrance reporting**

Encumbering amounts for specific purposes for which resources have already been restricted, committed or assigned should not result in separate display of encumbered amounts. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed or assigned, will be classified as committed or assigned, as appropriate, based on the definitions and criteria set forth in GASB Statement No. 54.

## **Prioritization of fund balance use**

When expenditure is incurred for purposes for which both restricted and unrestricted amounts are available, it shall be the policy of the Northeast Ohio Regional Library System to consider restricted amounts to have been reduced first. When expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the Northeast Ohio Regional Library System that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

## **Minimum committed fund balance for cash flow**

The Northeast Ohio Regional Library System will maintain a minimum committed fund balance in its General Fund sufficient to provide operating cash flow for the

governmental pooled funds from July 1st through June 30th of each year. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts.

**Replenishing deficiencies**— when fund balance falls below the minimum necessary to ensure sufficient cash flow for operations, NEO-RLS will replenish shortages/deficiencies by either reducing expenditures and/or increasing fees for services or other funding as soon as reasonably possible. The strategies and time frame to accomplish the replenishment shall be recommended by the Fiscal Officer and/or the Executive Director to the Finance Committee for review and approval.

**Surplus fund balance**— should there be surplus unassigned fund balance, NEO-RLS will determine use of such fund balance surpluses. These surplus funds will remain in the general fund as a surplus carryover until NEO-RLS determines its use.

### **Implementation and review**

Upon adoption of this policy, the board of trustees authorizes the Fiscal Officer to establish any standards and procedures which may be necessary for its implementation. The Fiscal Officer shall review this policy at least annually and make any recommendation for changes to the Finance Committee.

### **3.1.7 Reserve Fund**

The Reserve Funds, which are part of the Local Cash Fund, are used to account for committed funds for the purpose of “going out of business.” Board action has established that a designated amount will be kept in the Reserve Fund for this purpose.

### **3.1.8 Technology Fund**

The Technology Fund is a capital projects fund to account for technology related purchases and expenses. This fund will be governed by existing expenditure policies.

## **3.2 Expenses**

### **3.2.1 Checking Account**

The Checking Account is used to pay all expenses.

All checks written from the regular account require two (2) signatures: that of (a) the Fiscal Officer or the Deputy Fiscal Officer and (b) the Board President or any officer currently authorized should the Board President be unavailable.

### 3.2.2 Purchase Orders

A purchase order is required prior to any expenditure of funds, and must be signed by (a) the Executive Director and (b) the Fiscal Officer. The Executive Director is assuring that funds are properly expended and the Fiscal Officer is assuring that funds are available for the expenditure.

### 3.2.3 Credit Card Policy

The use of credit cards is for the efficient acquisition of goods and services solely for the benefit of the operation of NEO-RLS.

This policy applies to all payment cards, checks or other payment instruments associated with a credit account issued by a financial institution or a retailer. All such cards and instruments are referred to herein as “credit cards”.

This policy does not apply to procurement cards (P-cards), or to gas cards or other payments cards that are capable of use only for the purchase of certain limited types of goods.

NEO-RLS will not obtain or maintain debit cards.

The Fiscal Officer will work with the appropriate financial institutions that issue credit cards to determine the best type of credit card accounts for NEO-RLS, and also determine which store accounts NEO-RLS will utilize.

1. The Fiscal Officer is responsible for working with the financial institution to determine the dates when credit cards expire and the re-issuance of replacement cards
2. The Fiscal Officer is responsible for determining, when necessary, the need to cancel a credit card account and any adjustment to credit limits on the credit cards
3. The Fiscal Officer is responsible for notifying the issuing financial institution of a lost or stolen card

The NEO-RLS Board of Trustees shall permit the Executive Director, Fiscal Officer, Education and Events Coordinator and Research and Innovation Coordinator to use credit cards for:

- Expenses incurred while travelling as official representatives of NEO-RLS
- Office Supplies

- Workshop venues, food and supplies
- Speaker Travel Expenses
- Emerging Tech Lab supplies
- Recurring bills approved by the Fiscal Officer
- Purchases not available through standard purchase order procedure

The credit cards shall list NEO-RLS and the names of the approved staff members as cardholders. All cardholders will be required to sign a Cardholder Agreement Form prior to initial receipt of a credit card. The Credit Card Policy and Credit Card Form establish the Credit Card Program. It is the responsibility of the employee to report lost or stolen credit cards or if NEO-RLS personnel become aware of unauthorized or fraudulent use of NEO-RLS' credit card accounts, the same must be reported immediately to the Fiscal Officer and Compliance Officer. The Fiscal Officer will then take proper measures to ensure that the card will be replaced.

All monthly credit card statements and other correspondence associated with the credit card accounts will be sent to NEO-RLS. Payment of monthly statements must be made in a timely fashion so that finance charges and late payments fees are not incurred.

All credit card purchases must be accompanied by an itemized receipt. In cases where an itemized receipt is not produced, the employee will be liable and will reimburse NEO-RLS for the amount not accounted for. Consistent missing receipts will result in forfeiture of the credit card. All purchases not covered by a blanket purchase order require a requisition approved by the Executive Director prior to purchases. All of the NEO-RLS' regular purchasing procedures apply to credit card purchases. Itemized receipts, purchase orders, packing lists and check will be kept with the reconciled credit card statement.

Use of a credit card for personal expenditures, for expenditures in excess of the applicable credit limit, or otherwise in violation of this policy constitutes a misuse of the credit card. Cash withdrawals are not permitted using a credit card. The credit card vendor will restrict cash withdrawals as a security measure. Any NEO-RLS personnel engaging in misuse of a credit card may be subject to disciplinary action up to and including termination of employment.

All monthly credit card statements will be reviewed by those Board members who sign NEO-RLS' checks. The Fiscal Officer will also review the credit card statements on a monthly basis and will sign an attestation to such review.

The NEO-RLS Board of Trustees appoint the Executive Director as the Compliance Officer to semi-annually review all credit card accounts including the number of cards

issued and the number of active cards issued, the card's expiration dates, use of the cards and the credit card limits to ensure that use is in the best interest of NEO-RLS.

Credit card limits:

Executive Director

Max \$5000 Min \$2000

Fiscal Officer

Max \$5000 Min \$2500

Education and Events Coordinator

Max \$6500 Min \$3500

Research and Innovation Coordinator

Max \$6500 Min \$2500

Reimbursement for expenses incurred by use of personal credit cards will follow appropriate Financial Policy guidelines and office procedures.

**NORTHEAST OHIO REGIONAL LIBRARY SYSTEM  
CREDIT CARD PROGRAM  
CARDHOLDER AGREEMENT FORM**

By participating in the NEO-RLS Credit Card Program as a Cardholder, you assume responsibilities pertaining to the operation and administration of the Credit Card Program. These responsibilities include but are not limited to the following:

1. The NEO-RLS Credit Card is to be used for NEO-RLS expenditures only. The Credit Card may only be used under the parameters and procedures established for the Credit Card Program which are detailed in the Credit Card Policy and this document. The NEO-RLS Credit Card **MAY NOT** be used for any personal purchases, business entertainment purposes, or cash transactions.
2. The Credit Card will be issued in your name. By accepting the Card, you assume responsibility for the Card and will be responsible for all charges made with the Card. The Card is not transferable and may not be used by anyone other than you, the Cardholder.
3. Expenditures to be paid must be less than your credit limit. There are no exceptions.



4. NEO-RLS is exempt from sales tax, and all reasonable efforts should be made to ensure that sales tax is not charged by vendors in connection with purchases made via credit card.
5. The NEO-RLS Credit Card must be maintained with the highest level of security. If the Card is lost or stolen, or if you suspect the Card or Account Number has been compromised, you agree to immediately notify the Fiscal Officer and Compliance Officer of NEO-RLS.
6. It is your responsibility to make sure that a purchase order has been opened prior to any credit card purchase.
7. All charges will be billed and paid directly by the NEO-RLS. You must give all credit card receipts to the Fiscal Officer and all receipts must be itemized. For each billing period, the Fiscal Officer will verify and reconcile all account activity.
8. If itemized receipts are not produced, the employee will be liable and will reimburse NEO-RLS for the amount not accounted for. You are personally responsible for unauthorized credit card expenditures made in violation of applicable NEO-RLS policy.
9. Cardholder Accounts are subject to semi-annual internal control review and audits designed to protect the interests of the NEO-RLS. By accepting the Card, you agree to comply with these reviews and audits.
10. Parameters and procedures related to the Credit Card Program may be updated or changed at any time. NEO-RLS will promptly notify you of these changes.

You agree to surrender and cease use of the Card upon termination of employment. You may also be asked to surrender the Card at any time deemed necessary by NEO-RLS. Misuse or fraudulent use of the Card may result in disciplinary actions and may be grounds for dismissal.

***Employee Acknowledgement:***

***By signing below, I acknowledge that I have read the Cardholder Agreement Form and the Credit Card Policy and agree to the terms and conditions of these documents. I certify that as a participating Cardholder of the NEO-RLS Credit Card Program, I understand and assume the responsibilities listed above. I further acknowledge that any misuse of the credit card may result in disciplinary action up to and including termination of employment.***

-----  
Employee Signature

-----  
Fiscal Officer Signature

-----  
Date

-----  
Date

### **3.2.4 Bidding, Leasing, and Purchasing**

#### **3.2.4.1 Solicitation of Price Quotations**

The NEO-RLS Board of Trustees uses *Ohio Revised Code* Section 3375.41 as a guideline for the formal bidding process for expenditures over fifty thousand dollars as described in the code (see Board Policy #3.2.6.2 for more information on formal bidding). The following policy shall govern those purchases over fifteen thousand and under fifty thousand dollars and those that are not applicable to ORC 3375.41.

To eliminate any kind of favoritism, misrepresentation or misuse of public funds, NEO-RLS office staff will adhere to the following procedures when requesting price quotations for the purchase of equipment, supplies, or services for the NEO-RLS program and for member libraries:

1. Specifications for services and equipment will be sent to or requested from no less than three vendors. When appropriate, vendor suggestions will be solicited from knowledgeable sources, including member libraries whenever possible.
2. Staff will not divulge quotes to other vendors until after the established deadline of quote submittals.
3. When choosing a vendor, the location and past service as well as price will be considered. The vendor quoting the lowest price and/or best product and product support will be awarded the sale.
4. All companies which have provided quotations will be notified whether or not they received the sale.

#### **3.2.4.2 Bidding Procedure**

The NEO-RLS Board of Trustees uses *Ohio Revised Code* Section 3375.41 as a guideline for the formal bidding process for expenditures over fifty thousand dollars. Section 3375.41 applies only to construction, demolition, alteration, repair or reconstruction of a building. The bid process and legal advertisement must appear in a newspaper of general circulation once a week for a period of four weeks.

The bids shall be opened (by the Fiscal Officer, Board Member or other library employee as specified by Board Resolution) and read immediately after deadline for filing has expired. The bids shall be read publicly for the bidders present. A tabulation of the bids and the report of tabulation shall be made at the next Board meeting.

For expenditures of less than fifty thousand dollars and for items not applicable to ORC 3375.41, procedures in Board Policy Resolution #3.2.6.1 shall be followed.

### **3.2.4.3 Leasing/Maintenance of Equipment**

All equipment leased and applicable maintenance agreements made by the NEO-RLS Board of Trustees shall be contracted for, listing payment amount, duration of the lease/agreement and other pertinent information. All equipment leases and maintenance agreements in excess of \$15,000 shall be approved by the Board of Trustees.

## **3.3 Board Financial Reports**

The Fiscal Officer shall provide the Board, prior to each meeting, a comprehensive financial report detailing expenses, receipts, balances of all funds, and the list of checks written. The Fiscal Officer shall review these reports at each meeting of the Board. In the event that there is no scheduled meeting for a particular month, the Fiscal Officer shall provide the above reports in the Board packet of the next scheduled meeting.

## **3.4 Fiscal/Administering Agent**

### **3.4.1 NEO-RLS as Agent**

NEO-RLS, with Board approval, may contract with member libraries or other entities to act as fiscal and/or administrating agent for levies, grants, etc. All legal fees, audit costs, additional bond premiums, supplies, travel and other expenses incurred and/or required by the arrangement shall be the financial responsibility of the organization contracting with NEO-RLS. The NEO-RLS Board may also elect to assess an administration fee in addition to the above expenses. NEO-RLS and its Board shall not incur any liability for any of the contracting organization's employees, including wages, fringe benefits, Workers' Compensation, unemployment compensation or other obligations. The NEO-RLS Board of Trustees will review such arrangements on a regular basis.

### **3.4.2 Requests for Purchases**

All requests for purchases shall be made to the Executive Director in writing using the accounting software. All ordering information, including date needed, vendor address, phone number, contact person and prices shall be provided.

## **3.5 Audits**

Audits will be conducted on an annual or bi-annual basis as required under the guidance of the State Auditor's Office.

## **3.6 Deposit of Public Funds**

In accordance with H.B. 220 all public money received by the library will be receipted and kept in a secure place by the Fiscal Officer. Moneys exceeding \$1,000 will be deposited on the next business day. Daily receipts that accumulate to \$1,000 or less will be deposited within three business days. Funds that are not deposited within 24 hours will be secured/safeguarded until they can be deposited. The Fiscal Officer is responsible for ensuring this process.

## **3.7 Investment Policy - NEO-RLS**

### **3.7.1 Scope**

This written investment policy shall apply to all active, interim, and inactive monies of the NEO-RLS and shall remain in effect until such time as the Board of Trustees amends it.

### **3.7.2 Objectives**

NEO-RLS shall use in order the following objectives for management of the investments:

1. Safety - Ensure the preservation of capital and the protection of investment Principal.
2. Liquidity - Maintain sufficient liquidity to meet the fiscal operating requirements.
3. Yield - Strive to attain the best return on investments.
4. Diversification of maturity dates and investment sources.

### **3.7.3 Investing Authority**

The investing authority for the NEO-RLS shall be the Fiscal Officer or the Deputy Fiscal Officer.

### **3.7.4 Investment Instruments**

The Investing Authority may deposit and/or invest in the following instruments, as detailed in Section 135.14 of the *Ohio Revised Code* at a price not to exceed the fair market value of the specific investment instrument:

1. Bonds, notes or other obligations of, or guaranteed by, the United States, or those for which the faith of the United States is pledged for the payment of principal and interest thereon.
2. Bonds, notes, debentures, or other obligations or securities issued by any federal government agency or instrumentality.
3. Time certificates of deposit or savings account, including, but not limited to passbook accounts, in any eligible institution mentioned in Section 135.14 of the *Ohio Revised Code*.
4. Bonds and other obligations of the State of Ohio.
5. Written repurchase agreements.
6. The State Treasurer's investment pool (Star Ohio)

### **3.7.5 Maturities**

No investment shall have a maturity date of more *than five (5) years* from its date of purchase, except repurchase agreements shall have a maturity date not to exceed thirty (30) days.

### **3.7.6 Collateral Requirements**

All investments shall be collateralized as detailed in Section 135.181 of the *Ohio Revised Code*. The following may serve as collateral for deposits provided no such securities pledged as collateral are at any time in default as to either principal or interest.

1. Obligations of or fully insured or fully guaranteed by the United States or any federal government agency, at face value.
2. Obligations partially insured or partially guaranteed by any federal government agency at face value.

3. Obligations of or fully guaranteed by the federal national mortgage association or the federal home loan mortgage corporation, at face value.
4. Obligations of any state, county, municipal corporation, or other legally constituted authority of any state, or any instrumentality of any state, county, municipal corporation, or other authority which are secured as to the payment of principal and interest by the holding in escrow of obligations of the United States for which the full faith and credit of the United States is pledged, at face value.
5. Obligations of this state, or any country or other legally constituted authority of this state, or any instrumentality of this state, or such county or other authority, at face value.
6. Obligations of any other state; at ninety percent of face value.
7. Obligations of any county, municipal corporation, or other legally constituted authority of any other state, or any instrumentality of such county, municipal corporation, or their authority; at eighty percent of face value.
8. Notes representing loans made to persons attending or planning to attend eligible institutions of education and their parents and insured or guaranteed by the United States or any agency, department, or other instrumentality thereof, or guaranteed by the Ohio Student Aid Commission, at face value.
9. Any other obligations the treasurer of state approves, at the percentage of face value prescribed.
10. Shares of no-load money market mutual funds and repurchase agreements, at face value.

### **3.7.7 Authorized Public Depositories**

The Board of Trustees of the NEO-RLS shall establish a depository agreement with any eligible institution, not to exceed five years in length. Any eligible institution is described as one that can meet the requirements of Section 135.01 of the *Ohio Revised Code*. As required by the *ORC*, the Public Depositories for which NEO-RLS does business with will sign off on NEO-RLS' investment policy.

### **3.7.8 Distribution of Interest**

The Board of Trustees may decide how to distribute any earned interest at the last board meeting of the fiscal year.

### **3.7.9 Safekeeping and Custody**

The Investing Authority shall be responsible for the safekeeping of all documents evidencing a deposit or investment acquired under this section including, but not limited to, safekeeping receipts evidencing securities deposited with a qualified trustee, and documents confirming the purchase of securities under a repurchase agreement and deposited with a qualified trustee, provided, however, that if the participating institution is a designated depository of NEO-RLS for the current period of designation, the securities that are the subject of the repurchase agreement may be delivered to the Investing Authority or held in trust by the participating institution on behalf of the Investing Authority. Signature cards will be maintained per ORC 3375.35 to insure the safety of NEO-RLS' investments.

### **3.7.10 Reporting**

An investment journal including the financial institution, rate of return, purchase amount, duration of the investment, and the expiration of the depository agreement shall be submitted to the Board of Trustees by the Fiscal Officer upon request. The signature of a representative of the current financial institution shall be maintained on file in the Business Office.

## **3.8 Independent Contractors**

### **3.8.1 General**

When independent contractors are hired by the NEO-RLS Board of Trustees, all federal, state and local laws shall be followed. A contract, signed by the Executive Director, Fiscal Officer, or Board member and the independent contractor shall be kept on file. NEO-RLS shall issue Form W-9 - Request for Taxpayer I.D. Number which must be completed and returned. Form 1099-MISC will be issued if payments to the contractor total \$600.00 or more in the calendar year in accordance with Internal Revenue Service laws. Independent contractors are required to complete and return an OPERS Independent Contractor/Worker Acknowledgment. Independent contractors must provide proof of Workers' Compensation coverage before work begins in order to limit liability to the NEO-RLS Board of Trustees.

Presenters, speakers, trainers and temporary positions are considered independent contractors, and excepting workers' compensation, the above rules shall apply to them. Board Policy on workshop presenters continues below.

### **3.8.2 Workshop Presenters/Honoraria**

NEO-RLS contracts with qualified presenters and trainers for workshops and other continuing education activities.

1. Presenters employed by Ohio libraries may receive federal mileage reimbursement if travel exceeds 100 miles.
2. Honoria contracts will be negotiated on an individual basis with presenters not employed by Ohio libraries.

## **3.9 Fees and Dues**

### **3.9.1 Workshops & Events**

All fees for workshops & events sponsored by NEO-RLS will be based on the NEO-RLS Fees and Services Schedule which is updated annually and available as a separate document. Charges for facilities and amenities will be added to workshop fees, if applicable.

### **3.9.2 Vouchers**

Any library may purchase NEO-RLS vouchers. If a library does not renew membership, the library may continue to use any balance of vouchers for NEO-RLS services at the geographic member rate. Vouchers are non-refundable and may be used to pay for any NEO-RLS expense.

### **3.9.3 Membership Dues, Fees and Services**

Membership dues are evaluated annually along with fees and services. Current schedules are available in a separate document.

### **3.9.4 Reciprocal Memberships**

Libraries paying dues to another regional system in Ohio qualify for the Bronze level Membership discount.

### **3.9.5 M.L.I.S. Students**



Any student currently enrolled in a library and information science program will receive Gold Member benefits at no cost. If a currently enrolled student is employed by a library, the higher level of membership benefits will take precedence.

### **3.10 Mileage and Expense Reimbursement**

Board of Trustee Members, and other NEO-RLS members attending events on behalf of NEO-RLS, may be reimbursed for mileage, meals, lodging and other expenses following the Employee Handbook guidelines.

## APPENDIX A

### Records Retention and Disposition Schedule

**Northeast Ohio Regional Library System  
Records Retention and Disposition Schedule**

Created August 2018

*This schedule applies to records in all formats*

**ADMINISTRATION**

<b>Record Series</b>	<b>Name</b>	<b>Description</b>	<b>Retention Period</b>	<b>Media Type</b>	<b>Location</b>	<b>Custodian</b>
ADM 01	Administrative Policy Manual	Manual documenting policies and practices that have been formally adopted by the Board of Trustees and includes all administrative policies	<b>PERMANENT</b> until superseded	Paper & Electronic	Shared drive electronic file	Administration Office
ADM 02	Annual Membership List	List of all dues-paying members by category	<b>PERMANENT</b>	Paper & Electronic	Fiscal Officer's Office/Shared drive electronic file	Administration Office
ADM 03	Board of Trustees Agenda Packet	Agendas, Prior Month's Meeting Minutes, Financial, Director's and Personnel Reports, Resolutions And All Documents Presented To Board of Trustees In Preparation For Regular, Special And Committee Meetings	3 years, <b>with Agendas, Minutes and Resolutions removed and retained PERMANENTLY</b>	Paper & Electronic	Fiscal Officer's Office/Shared drive electronic file	Administration Office
ADM 04	Board of Trustees Committee Packet	Agendas, Meeting Minutes, Financial, Director's and Personnel Reports, Resolutions And All Documents Presented To Board of Trustees In Preparation For Regular, Special And Committee Meetings	3 years, <b>with Agendas, Minutes and Resolutions removed and retained PERMANENTLY</b>	Paper & Electronic	Fiscal Officer's Office/Shared drive electronic file	Administration Office
ADM 05	Board of Trustee Files	Board member election ballots, online voting results, contact information and appointment documents	3 years after service provided audited	Paper & Electronic	Executive Director's Office/Shared drive electronic file	Administration Office
ADM 06	Board of Trustees History List	Ongoing record of Board members' service, contact and committee information	<b>PERMANENT</b>	Paper & Electronic	Shared drive electronic file	Administration Office
ADM 07	Board Resolutions	Ongoing and annual list of Board-approved resolutions	<b>PERMANENT</b>	Paper & Electronic	Shared drive electronic file	Administration Office
ADM 08	Bylaws	Record of the rules adopted by the Board of Trustees for the governance of the organization and the regulation of its activities	<b>PERMANENT</b>	Paper & Electronic	Shared drive electronic file	Administration Office
ADM 09	Consultant Reports	Reports submitted by consultants engaged by organization; reports submitted to libraries engaging NEO-RLS as consultant	Until no longer of administrative value	Paper & Electronic	Executive Director's Office and Fiscal Officer's Office/Shared drive electronic file	Administration Office
ADM 10	Consulting Proposals - Successful	Proposals for contracted consulting services including Strategic Planning, Staff Day Planning, Visual Identity Assessment, Board Development, Customized Trainings and Presentations	7 years provided audited	Paper & Electronic	Executive Director's Office and Fiscal Officer's Office/Shared drive electronic file	Administration Office
ADM 11	Consulting Proposals - Unsuccessful	Proposals for consulting services including Strategic Planning, Staff Day Planning, Visual Identity Assessment, Board Development, Customized Trainings and Presentations	1 year	Paper & Electronic	Executive Director's Office and Fiscal Officer's Office/Shared drive electronic file	Administration Office
ADM 12	Executive Director's Monthly Report	Monthly update of activities to Board of Trustees	5 years	Paper & Electronic	Executive Director's Office/Shared drive electronic file	Administration Office

**Records Retention and Disposition Schedule**

*This schedule applies to records in all formats*

**ADMINISTRATION**

<b>Record Series</b>	<b>Name</b>	<b>Description</b>	<b>Retention Period</b>	<b>Media Type</b>	<b>Location</b>	<b>Custodian</b>
ADM 13	Incident Reports	Written reports of incidents or accidents involving public and/or staff	Current year plus 4 years if no claim filed; 4 years after settlement of filed claim	Paper & Electronic	Executive Director's and Fiscal Officer's Office/Shared drive electronic file	Administration Office
ADM 14	Membership Survey	Information collected from members on a variety of areas, such as quality of services, types of services, quality of workshops and webinars, types of workshops and webinars organization's members with regard to services and continuing education activities	Until no longer of administrative value	Paper & Electronic	Shared drive electronic file	Administration Office
ADM 15	Quarterly Report To State Library	Quarterly information reported to State Library of Ohio	5 years provided audited	Paper & Electronic	Executive Director's Office/Shared drive electronic file	Administration Office
ADM 16	State Charter Application	Documents related to the chartering of the Northeast Ohio Regional Library System as a Regional Library System under the State Library of Ohio	<b>PERMANENT</b>	Paper & Electronic	Fiscal Officer's Office	Administration Office
ADM 17	Strategic Plans	Formal Board-adopted plans outlining NEO-RLS goals and planning processes for specific period	Current plan plus 2 previous plans	Paper & Electronic	Executive Director's Office/Shared drive electronic file	Administration Office

**ADMIN**

**Northeast Ohio Regional Library System**  
**Records Retention and Disposition Schedule**  
*This schedule applies to records in all formats*

**Created August 2018**

**FINANCE**

<b>Record Series</b>	<b>Name</b>	<b>Description</b>	<b>Retention Period</b>	<b>Media Type</b>	<b>Location</b>	<b>Custodian</b>
FIN 01	Annual Appropriations Resolution	As adopted by Board of Trustees	<b>PERMANENT</b>	Paper & Electronic	Finance Office File Cabinet/Electronic file -Finance Drive	Fiscal Officer
FIN 02	Annual Financial Report	Submitted to Auditor of State annually; includes Notes and required financial statements	<b>PERMANENT</b>	Paper & Electronic	Finance Office File Cabinet/Electronic File - Finance Drive	Fiscal Officer
FIN 03	Annual Financial Report Notice	Public notice that Financial Statement is available for review	6 years provided audited	Paper & Electronic	Finance Office File Cabinet/Electronic File - Finance Drive	Fiscal Officer
FIN 04	Annual Permanent Budget	Adopted by the Board; used as guideline for revenue and expenses	10 years provided audited	Paper & Electronic	Finance Office File Cabinet/Electronic File - Finance Drive	Fiscal Officer
FIN 05	Bank Deposit Receipts	Generated from remote desktop deposit software upon deposit of receipts; with backup documentation	6 years provided audited	Paper & Electronic	Finance Office File Cabinet/Electronic File - Finance Drive	Fiscal Officer
FIN 06	Bank Statements	Monthly bank statements	6 years provided audited	Paper & Electronic	Finance Office File Cabinet/Electronic File - Finance Drive	Fiscal Officer
FIN 07	Bank Account Reconciliations	Bank account reconciliation documents and reports	6 years provided audited	Paper & Electronic	Finance Office File Cabinet/Electronic File - Finance Drive	Fiscal Officer
FIN 08	Biennial Audit Report	Auditor of State's or Independent public accounting firm's full audit report including Management Letter if applicable	<b>PERMANENT</b>	Paper & Electronic	Fiscal Officer File Cabinet/Electronic File - Finance Drive	Fiscal Officer
FIN 09	Cancelled Checks	Electronic copies of library-issued checks cleared through bank	6 years provided audited	Paper & Electronic	Finance Office File Cabinet/Electronic File - Finance Drive	Fiscal Officer
FIN 10	Census Reports	Reports requested by Census Bureau including Survey of Local Government Finances and Economic Census	6 years	Paper	Finance Office File Cabinet	Fiscal Officer
FIN 11	Claims and litigation	Court and legal documentation	16 years after case closed and all appeals exhausted	Paper & Electronic	Finance Office File Cabinet/Electronic File - Finance Drive	Fiscal Officer
FIN 12	Contracts/Service Agreements	With vendors, independent contractors, program presenters, others	6 years after completion and audited	Paper & Electronic	Finance Office File Cabinet/Electronic File - Finance Drive	Fiscal Officer
FIN 13	Credit Card Employee Acknowledgment	Document acknowledging terms and conditions of Cardholder Agreement Form and Credit Card Policy signed by employees prior to credit cards being issued	Until superseded or employee terminated	Electronic	Electronic File - Finance Drive	Fiscal Officer
FIN 14	Credit Card Receipts	Payment and settlement of credit card transactions for receipt of fees/other receipts	6 years provided audited	Paper & Electronic	Finance Office File Cabinet/Electronic File - Finance Drive	Fiscal Officer

**FINANCE**

**Northeast Ohio Regional Library System**  
**Records Retention and Disposition Schedule**  
*This schedule applies to records in all formats*

**Created August 2018**

**FINANCE**

<b>Record Series</b>	<b>Name</b>	<b>Description</b>	<b>Retention Period</b>	<b>Media Type</b>	<b>Location</b>	<b>Custodian</b>
FIN 15	Depository Agreements	Agreements with banks for deposit of public funds as approved by Board of Trustees	6 years after completion and audited	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 16	Donation Acknowledgement	Document used to record monetary donations	6 years provided audited	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 17	E-Rate Records	Documents including required application forms and supporting documents	10 years	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 18	Errors and Omissions Insurance Policies	Issued by insurance company	6 years after completion and audited	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 19	Financial Ledgers and Journals	Accounting system-generated reports of transactions entered and posted	6 years provided audited	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 20	Fixed Asset Inventory	Inventories of fixed assets over threshold set by Board of Trustees	6 years and audited and superseded by updated inventory	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 21	General Liability and Property insurance policies	Issued by insurance company	15 years after completion with no legal action and all claims settled	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 22	Grant Files	Applications, awards and financial reports filed with granting agency	10 years after audited and all private, local, state and federal reporting and accounting requirements were met	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 23	Investment Reports	Reports submitted to Board of Trustees upon request detailing investments	4 years	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 24	IRS W-9 Forms	Completed by independent contractor providing Federal Identification or Social Security number	6 years provided audited	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 25	IRS 1099 Forms	Completed and filed IRS 1099 forms and 1098 form	10 years provided audited	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 26	Journal Entry and Reports	Journals and supporting documentation for posting to accounting system	6 years provided audited	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 27	Leases - Buildings and Equipment	Signed leases for buildings and equipment	10 years after completion and audited	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 29	Monthly Financial Report	Includes reports from accounting system -- Bank Report, Checks Written, appropriations and Fund reports	6 years provided audited	Paper & Electronic	Fiscal Officer File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 30	Occupational Employment Statistics	Report requested by Bureau of Labor Statistics	6 years	Paper	Finance Office File Cabinet	Fiscal Officer

**FINANCE**

**Northeast Ohio Regional Library System**  
**Records Retention and Disposition Schedule**  
*This schedule applies to records in all formats*

**Created August 2018**

**FINANCE**

<b>Record Series</b>	<b>Name</b>	<b>Description</b>	<b>Retention Period</b>	<b>Media Type</b>	<b>Location</b>	<b>Custodian</b>
FIN 31	Payroll Ledgers and Journal Entry Reports	Transaction and documentation for posting payroll expenses to accounting system	6 years provided audited	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 32	Pledged Collateral Statements	Quarterly statements issued by banks showing collateral for public funds deposits as required by Ohio Revised Code	6 years after completion and audited	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 33	Purchase Orders	Signed; for library purchase of goods and services; accounting system-generated	6 years provided audited	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 34	Purchase Requisitions	Approved completed form generated by library staff requesting purchase of goods or services	6 years provided audited	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 35	Receivable Packets	Invoices generated from website and receivable check stub	6 years provided audited	Paper	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 36	Records Retention Schedule (RC-2)	Form and document as approved by Records Commission and filed with Ohio Historical Society and Auditor of State	<b>PERMANENT</b>	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 37	Records Disposal, Certificate of (RC-3)	Form and document as approved by Records Commission and filed with Ohio Historical Society and Auditor of State	<b>PERMANENT</b>	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 38	Request for Proposal Responses	Proposals as submitted in response to a Request for Proposal for goods and services (successful/unsuccessful)	6 years after completion and audited	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 39	Surety Bonds	Public official surety bonds; original and renewal documents	6 years after completion and audited; with no legal action and all claims settled	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer
FIN 40	Vendor Discount Forms	Forms submitted by vendors to participate in vendor discount program	Until superseded	Paper & Electronic	Finance Office File Cabinet/ Shared drive electronic file	Fiscal Officer
FIN 41	Voucher Packets	Accounts payable invoices and copies of checks issued for payment and packing list if applicable	6 years provided audited	Paper & Electronic	Finance Office File Cabinet/ Electronic File - Finance Drive	Fiscal Officer

**FINANCE**

**Northeast Ohio Regional Library System  
Records Retention and Disposition Schedule**

**Created August 2018**

*This schedule applies to records in all formats*

**GENERAL**

<b>Record Series</b>	<b>Name</b>	<b>Description</b>	<b>Retention Period</b>	<b>Media Type</b>	<b>Location</b>	<b>Custodian</b>
GEN 01	Department Files	Records kept by staff for department related purposes which are not otherwise covered by this schedule	Until no longer of administrative value	Paper & Electronic	Staff offices/Shared drive electronic file	All staff
GEN 02	Forms (Blank)	Records encompass numerous form templates used internally.	Until no longer of administrative value	Paper & Electronic	All locations/Shared drive electronic file	All staff
GEN 03	General Correspondence - Routine	Communications to and from administration, management and staff, all others; includes email, written notes, memos or correspondence which does not influence or establish policy	2 years or until no longer of administrative value	Paper & Electronic	All locations/Shared drive electronic file	All staff
GEN 04	General Correspondence - Substantive	Communications to and from administration, management and staff, all others in regards to policy, procedures, activities; includes email, notes and memos or correspondence	5 years or until no longer of administrative value	Paper & Electronic	All locations/Shared drive electronic file	All staff
GEN 05	Historical Organization Records	Records document the history of the organization and its activities and may include newsletters, photographs, news articles from local media mentioning organization, etc.	<b>PERMANENT</b>	Paper & Electronic	Executive Director's Office/Shared drive electronic file	All staff
GEN 06	Meeting Records (internal) and Documents	Records of meetings consisting primarily of staff. Meetings may be regularly scheduled meetings or ad hoc meetings. Records may include agendas, meeting minutes, distributed materials and other related records.	Until no longer of administrative value	Paper & Electronic	All locations	All staff
GEN 07	Public Records Requests	Requests for information or public records maintained by the organization and copies of records provided in response	2 years	Electronic	Electronic File - Finance Drive	Fiscal Officers' Office
GEN 08	Transient Records	All informal and/or temporary messages and notes, including e-mail and voice mail messages, copies, drafts, proofs, post-its	Until no longer of administrative value	Paper & Electronic	All locations	All staff

**GENERAL**



**Northeast Ohio Regional Library System  
Records Retention and Disposition Schedule**

**Created August 2018**

*This schedule applies to records in all formats*

**HUMAN RESOURCES**

<b>Record Series</b>	<b>Name</b>	<b>Description</b>	<b>Retention Period</b>	<b>Media Type</b>	<b>Location</b>	<b>Custodian</b>
HRO 01	Annual Employee Absence Summary	Time off requests, eligibility reports	4 years	Paper & Electronic	Fiscal Officer cabinet	Fiscal Officer
HRO 02	Applications for Employment	Documents pertaining to employment application including resume, cover letter, application form	Retain with Personnel Record if employed; others for 1 year	Paper & Electronic	Fiscal Officer cabinet	Fiscal Officer
HRO 03	Benefit Plans - Premium Conversion Plans	Plan documents, agreements, plan information, enrollees, rate sheets	6 years after term of plan provided audited	Paper & Electronic	HR File cabinet	HR Manager
HRO 04	Bureau of Workers Comp Employee Claims	Individual employee claims and BWC determinations	11 years after date of final payment	Paper & Electronic	Fiscal Officer cabinet	Fiscal Officer
HRO 05	Bureau of Workers Comp - PERRP Form	Summary of Work Related Injury Forms	6 years provided audited and if no legal action and all claims settled	Paper & Electronic	Fiscal Officer cabinet	Fiscal Officer
HRO 06	Employee Handbook	Current and previous versions of policies that govern the employment relationship	Current plus 6 years provided audited	Paper & Electronic	Fiscal Officer cabinet	Fiscal Officer
HRO 07	Employee Personnel Files	Applications, recommended hire forms, confirmation letters, background checks, performance plans, annual performance evaluations, workshop forms, tax forms, sick bank request forms, leave of absence forms, change forms, payroll deduction forms, Employee Handbook sign-off forms, Administrative Policy Manual sign-off forms, emergency contact forms	6 years after termination and audited, with OPERS, retirement waivers, service record and leave balances removed and retained separately	Paper & Electronic	Fiscal Officer cabinet	Fiscal Officer
HRO 08	Form I-9 Immigration Reform and Control Act	I-9 forms completed by employees	4 years after no longer required by law, which is 3 years after date of hire, or 1 year after date of term, whichever is later	Paper & Electronic	Fiscal Officer cabinet	Fiscal Officer
HRO 09	Job Descriptions	Record documents the classification, duties and responsibilities of a particular position	Until superseded or position eliminated	Paper & Electronic	Fiscal Officer cabinet	Fiscal Officer
HRO 10	Job Postings/Interview Materials	Job postings, resumes, interviewee questions	Current plus 4 years	Paper & Electronic	Fiscal Officer cabinet	Fiscal Officer
HRO 11	Legal Opinions and Matters	Human resource related questions and opinions related to employment, benefits, compensation	<b>PERMANENT</b>	Paper & Electronic	Fiscal Officer cabinet	Fiscal Officer
HRO 12	Personal History Sheets	Running history of employment - date of hire, changes, leave of absences	<b>PERMANENT</b> - pull from personnel file at termination	Paper & Electronic	Fiscal Officer cabinet	Fiscal Officer
HRO 13	Sick Bank Documents	Enrollment forms, eligibility reports, statements	6 years provided audited	Paper & Electronic	Fiscal Officer cabinet	Fiscal Officer
HRO 14	Volunteer and Practicum Student Information	Applications and reference release forms	3 years after removal from Volunteer list	Paper & Electronic	Fiscal Officer cabinet	Fiscal Officer

**Northeast Ohio Regional Library System**  
**Records Retention and Disposition**  
**Schedule** *This schedule applies to records in*  
*all formats* **MANAGEMENT**

**Created August 2018**

<b>Record Series</b>	<b>Name</b>	<b>Description</b>	<b>Retention Period</b>	<b>Media Type</b>	<b>Location</b>	<b>Custodian</b>
MAN 01	Annual report	Organization publication of annual summary of activity, statistics, progress, accomplishments and finances	<b>PERMANENT</b> beginning 2015-2016	Paper & Electronic	Executive Director's Office and Fiscal Officer' Office/Shared drive electronic file	Administration Office
MAN 02	Member Management System Reports	Reports generated from the Member Management System including invoices, statistics for continuing education, event planning and documenting individual library use	Until no longer of administrative value	Electronic	Member Management System	All staff
MAN 03	Non-paid Presenter Agreements	Agreement with program presenters not receiving payment	Current year plus 1 year	Paper & Electronic	Shared drive electronic file	Education and Events Coordinator
MAN 04	Professional Activities Files	Records related to participation in professional organizations	2 years provided audited	Paper & Electronic	All staff	All staff
MAN 05	Program Registrations	Names of members registered to attend NEO-RLS programs	30 days after program concludes	Paper & Electronic	Membership Management System/electronic	Education and Events Coordinator
MAN 06	Promotional Materials	Printed copies, digital files, website graphics, photos, videos, sound recordings or any other audio visual media used to promote or advertise organization's functions, events or services	Until no longer of administrative value	Paper & Electronic	All staff	All staff
MAN 07	Workshop/Webinar/Event Agendas	Agendas for individual workshops, webinars and events	1 year	Paper & Electronic	Education and Events Coordinator's Office/Shared drive electronic file	Education and Events Coordinator
MAN 08	Workshop/Webinar/Event Attendance	Lists of attendees to all programs and events; sign-in sheets	1 year	Paper & Electronic	Fiscal Officer's Office/Member Management System	Administration Office
MAN 09	Workshop/Webinar/Event Presentations by NEO-RLS Staff	PowerPoints, handouts, scripts, activities associated with all program presentations by staff	7 years	Paper & Electronic	All staff	All staff
MAN 10	Workshop/Webinar/Event Transcripts	Record of attendance and CE credits earned by attendees	Current year plus 1 year	Electronic	Membership Management System	All staff
MAN 11	Software	Installation files and license information for end user software	Destroy when obsolete	Electronic	Fiscal Officer's Office	Fiscal Officer
MAN 12	Staff Schedules	Weekly record of staff schedules, staff requests for schedule changes	2 years provided audited	Paper & Electronic	Fiscal Officer's Office	Fiscal Officer
MAN 13	System Backups	Weekly backup files maintained for potential system restoration	Until superseded or no longer of administrative value	Electronic	Fiscal Officer's Office/Executive Director's Office	Administration Office

Man