**Greensburg-Decatur County Public Library Purchasing Policy**

The Greensburg-Decatur County Public Library Board is the governmental body that is authorized to enter into contracts under the Indiana Public Purchasing Law. The Greensburg-Decatur County Public Library Board is the Purchasing Agency.

The “Purchasing Agent” of the Greensburg-Decatur County Public Library is the Director of the Library. The Director may delegate authority to other staff members but bears the ultimate responsibility for purchases made.

The Purchasing Agent(s) may purchase supplies costing up to $5,000. Any supplies costing $5,001 or more require the approval of the Greensburg-Decatur County Public Library Board. This provision excludes “Library materials,” those items purchased for the use of the Library clientele of the Library. All purchases between $5,001 to $49,999 will be made by purchasing agent with the approval of the Library Board in accordance with state law (IC 5-22-8-2). All items costing at least $50,000 and no more than $150,000 will be purchased only after inviting three quotes from persons known to deal in the lines or classes of supplies to be purchased unless another procedure is authorized by state law (IC 5-22-8-3).

In accordance with state law (IC 5-22-7), all items costing equal to or above $150,000 will be purchased following competitive bidding procedures unless another procedure is authorized by state law. The Greensburg-Decatur County Public Library will follow all the proper steps for competitive bidding procedures or the inviting of quotes as required by statute or by the guidelines of the appropriate state agency.

The Board of Trustees or the Purchasing Agent will purchase services on the basis of provisions of the contract, cost, experience of the offeror or any of the factor deemed appropriate to the services being purchased.

Adopted \_\_\_ day of\_\_\_\_\_, 1998 by the Greensburg-Decatur County Public Library Board

Revised \_\_\_ day of\_\_\_\_\_, 2000 by the Greensburg-Decatur County Public Library Board

--Revised and Approved: 5/30/2017 --

**Credit Card Use Policy**

The purpose of the credit card policy is to facilitate purchases for the Library in those circumstances where using a credit card is the only practicable means for making a purchase.

The Director will procure a credit card for the Library from the financial institution offering the most favorable terms for the Library. The Director may obtain a card that has an annual fee if the totality of the terms applicable to that particular credit card make it the best choice for the Library.

Library Cards will be issued to the Library Director and the Youth Services Department Head. The Library Director is the designated custodian of the credit card. The Director must ensure that the card is used in conformance with the Library’s Credit Card Resolution, Indiana State Board of Accounts Accounting and Uniform Compliance Guidelines Manual for Libraries, and this policy. Credit Limit for any library credit card shall not exceed $5,000.00.

The Director may designate another employee to use the cards for any purchases which fall within their budget responsibility. The staff member will sign out/in the card to be used. Receipts for purchases will be turned into the bookkeeper immediately upon the cards return. When not checked out to an authorized employee or officer for an authorized purchase, the credit card shall remain secured in the Library’s Business office.

Use of the Library’s credit card for personal purchases is expressly prohibited.

The Library is generally exempt from sales tax on purchases. The card user must notify the vendor or merchant that the credit card transaction should be tax exempt. The card user should provide the Library’s Sales Tax Exemption Certificate at the time of purchase, to avoid paying sales tax. Meals and lodging are not exempt from sales tax.

The balance due on the credit card will be paid in full each month by or before the payment due date. Payments should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documentation such as paid bills and itemized receipts must be provided by the card user. Any interest or penalty incurred due to late filing or furnishing of documentation by an officer or an employee will be the responsibility of that officer or employee.

Any benefits derived from the use of the credit card are the property of the Library.

If the card is lost or stolen, the card issuer must be notified immediately. This loss must also be reported to the Library’s board of trustees.

Employees requesting use of the credit card will be required to read a copy of this policy. By signing out the card they agree to the terms of this policy. Any employee who violates the Library’s Credit Card Policy is subject to disciplinary action.

-- Adopted: 9/30/2014 –

--Revised and approved: 1/29/2019 --

**Access to Public Records**

Access to public records is governed by Indiana Code 5-14-3 and the Greensburg Decatur County Public Library adheres to its provisions.

In accordance with this policy, the records of the Greensburg Decatur County Public Library are open for public inspection with the exception of the records listed below. Records are open for public inspection during the regular business hours of the Library office. Requests for information must be made in writing and provide the name and telephone number of the requesting individual as well as the general nature of the information being sought.

Materials declared confidential by state or federal statute as outlined in IC 5-14-3-4 are exempt from disclosure. In addition, pursuant to IC 5-14-3-4(b), the following public records are excepted from the disclosure requirements:

1. Personnel files and medical records of employees and files of applicants for Library employment, except for:
   1. The name, compensation, job title, business address, business telephone number, job descriptions, education, and training background, previous work experience, or dates of first and last employment of present or former employees of the Library.
   2. Information relating to the status of any formal charges against the employee; and
   3. Information concerning disciplinary actions in which final action has been taken and that resulted in the employee being disciplined or discharged.

However, all personnel file information shall be made available to the affected employee or his/her representative. General personnel information on all employees or for groups of employees, without individual names, may not be excepted from disclosure.

1. Administrative or technical information that would jeopardize a recordkeeping or security system.
2. Computer programs, computer codes, computer filing systems, and other software that are owned by the Library or entrusted to it.
3. Records specifically prepared for discussion or developed during discussion in an executive session under IC 5-14-1.5-6.1.
4. The identity of a donor of a gift made to the Library if the donor requires nondisclosure of his/her identity as a condition of making the gift; or if after the gift is made, the donor or a member of the donor’s family requests nondisclosure.
5. Diaries, journals, or other personal notes serving as the functional equivalent of a diary or journal.
6. The work product of an attorney representing the Library.
7. Records that are intra-agency or inter-agency advisory or deliberative material, including material developed by a private contractor under a contract with a public agency, that are expressions of opinion or are of a speculative nature, and that are communicated for the purpose of decision making.
8. Library or archival records which can be used to identify any patron.

Disclosure of Library circulation records will be made in the case of parents or legal guardians, inquiring in person, about the materials their children under the age of fourteen currently have on loan.

Records excepted from disclosure shall not be made available to any agency, group, or individual except pursuant to such process, order, or subpoena as may be authorized under the authority of, and pursuant to, federal, state, or local law relating to civil, criminal, or administrative discovery procedures or legislative investigatory powers. Upon receipt of such process, order, or subpoena, the Library Director, or the Assistant Director in the absence of the Director, shall consult with legal counsel as standard procedure.

**Patron Confidentiality**

Staff may not give out addresses or phone numbers of patrons. No information on patron's reading habits or particular books read should be given out. All patron records are strictly confidential.

--Revised: 1/27/2009--

**Investment Policy**

The Greensburg - Decatur County Contractual Public Library Board of Trustees will abide by the procedures authorized by the *Indiana Code* and recommended by the State Board of Accounts as set out in the *Accounting* *and Uniform Compliance Guidelines Manual for Libraries*, Chapter 1 for the investing and deposit of Library monies.

The Library Board authorizes the Treasurer and Library Director to manage investments according to these laws. The Treasurer will report on Investments at the annual financial meeting of the Library Board of Trustees. This meeting will be held in according to state guidelines in the month of January.

-- Adopted: 1/26/2010, revised and approved 1/31/2017, 1/30/2018 –

--Reviewed and Retained: 1/29/2019--

**Resolution To Establish Capital Assets Threshold**

Whereas, the Board of Trustees of Greensburg Decatur County Public Library finds that a higher threshold needs to be established for the Capital Assets Ledger; and

Whereas, the new threshold shall be $1,000 per State Board of Accounts advice; therefore,

Be It Resolved, that the Board of Trustees of the Greensburg Decatur County Public Library do hereby establish the new threshold for the Capital Assets Ledger at $1,000.

-- Adopted: 12/27/2011 --

**Resolution to Send and Receive Electronic Fund Transfers**

Whereas, the Board of Trustees of the Greensburg-Decatur County Contractual Public Library shall allow the sending and receiving of electronic fund transfers as deemed necessary for the daily operation of the Library.

--Adopted: 1/31/2017 --

**Resolution to Establish Materiality Threshold**

Whereas, the Board of Trustees of the Greensburg-Decatur County Contractual Public Library finds that the Library shall set a materiality threshold to report to the State Board of Accounts for any irregular variances, losses, shortages or thefts in excess of $1,000.00

--Adopted: 1/31/2017 --

**Greensburg – Decatur County Contractual Public Library**

**Internal Controls Standards**

The Greensburg- Decatur County Contractual Public Library Board of Trustees recognizes their responsibility to the residents and taxpayers of the library district, to maintain minimum internal control standards as defined by State Board of Accounts and IC 5-11-1-27(g). To this end GDCPL developed the following procedures to provide reasonable assurance that adequate oversight and risk for fraud is low.

**Oversight Body**

The Library Board of Trustees will serve as the oversight body and consists of 11 appointed community members. Seven of the appointees are from the City of Greensburg and four are from Decatur County. The appointments are made by various governmental bodies.

The Library Board of Trustees meets monthly on the last Tuesday of the month. Members are presented with monthly financial statements including: bank balances, monthly disbursements, check register and other reports for their review and approval.

The Library Board of Trustees will review Internal Control processes annually.

Management and Library Board of Trustees will demonstrate a commitment to attracting and retaining competent individuals. This includes succession/contingency plans for the Director and Bookkeeper.

**Management**

The Director, under the direction of the Library Board, oversees the daily operations of the Library.

* Interviews, selects, evaluates and disciplines employees under the guidance of the Library Board of Trustees.
* Recommends pay rates for new hires and annual increases. These are recommendations are submitted to the Personnel Committee and the full Library Board for approval.
* Sets employee work hours and approves schedules and time clock reports.
* Ensures that staff receives annual internal control training.
* Verifies that all federal, state and local deadlines are met.

**Financial Operations**

**Treasurer/Bookkeeper:**

* Is appointed annually by the Library Board of Trustees and is bonded.
* Enters daily invoices to be paid.
* Posts daily deposits and bank interest to Accounting System.
* Verifies weekly hours from Timeclock reports for payroll.
* Processes bi-weekly payroll, all payroll earnings are direct deposited.
* Prepares reports for Director and Library Board monthly: Bank Balances, Financial Statement, Appropriations, Receipt Statements, Register of Claims and Distribution Reports.
* Completes a monthly Bank Reconciliation of all accounts.
* Files Yearly SBOA AFR (Annual Financial Report).
* Files Bi-Weekly and Monthly Payroll Taxes.
* Files Yearly W-2s (Federal and State).
* Files Yearly Sales Tax Reports.
* Responsible for making all investments.

**Assistant Bookkeeper:**

* Assistant Treasurer performs the above processes in the absence of the Treasurer/Bookkeeper.
* Prepares Purchase Orders.
* Processes daily receipts and makes deposits to the bank on a daily basis in the absence of the Director.
* Reviews monthly Bank Reconciliation of all accounts.
* Mails all checks.

**Director:**

* Processes daily receipts and makes deposits to the bank on a daily basis. Records deposit details on daily receipts record and deposit slips.
* Approves all Accounts Payable Vouchers processed by the Treasurer/Bookkeeper before actual payments are made.
* Approves all Purchase Orders processed by the Assistant Bookkeeper.
* Consults with Treasurer/Bookkeeper about major expenditures before recommending to the Board.
* Consults with Treasurer/Bookkeeper about annual pay rates before recommending to Personnel Committee.
* Prepares annual Budget with assistance of Treasurer/Bookkeeper to be presented to the DLGF (Department of Local Government Finance)
* Prepares Indiana State Library Annual Report.

All adult staff members are expected to handle cash at the circulation desks. Student employees are not encouraged to handle cash but will do so if needed. Training appropriate to student workers will be provided.

Access to the Library’s Accounting System is limited to the Director, Treasurer/Bookkeeper, Assistant Bookkeeper and Computer Systems Technician. This access is limited by program and workstation passwords. All passwords are changed every 90 days.

Checks are stored in a locked cabinet. Only the Director, Treasurer/Bookkeeper and Assistant Bookkeeper have access to this cabinet.

The Internal Controls in place at the Greensburg – Decatur County Public Library are sufficient to ensure a minimal risk for fraud.

-- Adopted: 5/31/2016 --

--Revised: 1/28/2020--

Section N—Administrative Policies:

--Whole policy reviewed, revised and approved: 1/28/2020--

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