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## BUFFALO & ERIE COUNTY PUBLIC LIBRARY RESPONDS TO COUNTY COMPTROLLER'S AUDIT

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### Buffalo & Erie County Public Library Responds to County Comptroller's Audit

#### *Audit Focused on Spending for Creation of a Library District*

The Buffalo & Erie County Public Library (B&ECPL) has received the results of an Audit covering the period January 1, 2011 to December 31, 2013 completed by the Erie County Comptroller's Office.

Library System Board Chair Jack Connors said, "Some statements made in the press release associated with the Audit were not included in the Audit itself and are directly contradicted in the Library's written comments provided to the Comptroller's staff at the Audit Exit Conference Monday, June 9th. This is particularly true in terms of the Library's motivation for exploring a special legislative district public library option. To say the Audit "uncovered" "expenses associated with the Library District Initiative (LDI) is ludicrous," stated Connors. "We have publically stated the expenditures on numerous occasions, in sessions of the Erie County Legislature and with the County Executive. There have been many opportunities for the elected officials to offer commentary or ask questions. And they have. Further, Library expenditures have been processed through the County's payment system which is managed by the Comptroller's Office."

"The main focus of the Comptroller's Audit Report was Library expenditures associated with the LDI," said Connors. "After years of unstable budgets, significant reductions, the closing of 15 libraries and reduced services and hours, the Library Board determined it needed to invest in the Library's future – to find a way to solidify funding and reduce the complexity of its governance structure. Our goal was to consolidate governance, reduce complexity and develop a Library District that would have its budget decided by Erie County voters at a general election. In addition, once a district budget was approved by the voters the base budget would be stable," stated Connors. "Any change in funding would have also required voter approval at a general election."

The amount invested in the LDI must be put in perspective. Annual expenditures did not exceed 0.7% (seven tenths of one percent) of the Library's operating budget. "Even more important, the funds expended on the LDI fell well within each year's budgeted use of fund balance, a non recurring resource. No services, materials budgets, service hours or staff was negatively affected as a result of the expenditure of these funds," stated Connors.

This past April, the Board of Trustees determined the Library would stop the process of becoming a Library District. This is noted in the Comptroller's Report; therefore, it is unclear why the Comptroller, in his subheading for today's media release would write – "Calls for immediate end of Library's quest for taxing authority." Connors continued, "We realized the timing (for the LDI) was not right when the Legislature passed a resolution indicating it would not provide a "home-rule" message demonstrating support. The funds expended and the work completed from this project is very important to us and can be used in the future should conditions change. The Legislature has indicated they are willing to work with us regarding our funding. We look forward to stabilizing our budget, as we cannot continue to have our budgets dramatically fluctuate from year to year," added Connors.

With regard to the comments associated with the Erie County Fiscal Stability Authority incentive grants which allowed the Library to implement RFID technologies, the Library clearly demonstrated it met the requirements for "real" savings. The Audit itself states "throughout the course of our audit we noted that the Library did comply with their application to the ECFSA and eliminated the jobs designated therein." However, the Comptroller in his press release inaccurately implied that there were no real cost savings. The Library provided a breakdown of cost savings vs. the 2009 "base year" used for assessing Library performance under the grants, which clearly shows a 12.2% decrease in salary and wage costs and further demonstrates personnel cost increases were attributed primarily to mandated retirement and healthcare costs. Personnel costs were substantially reduced over what they would have been without RFID. (See page 7 of Library's response: <http://bit.ly/1qFduQt>.) "Thirty one of our libraries are fully functional with RFID technologies. The remaining six are expected to be completed by year's end. The Audubon Library will be receiving an automated sorting machine which will reduce materials handling by staff, significantly. It is also the most expensive piece of equipment yet to be purchased. We are continuing this large project using grant funds responsibly," noted Connors.

The Library agrees with the Audit Report finding regarding negotiations for professional services. However, at the time the particular contract was executed (2011), the firm selected demonstrated an extensive level of expertise and experience with regard to processes needed to create a library district. "We believed this type of expertise was not available locally. In addition, the New York State Department of Education – Division of Library Development worked with the same consultant for similar library district initiative work in 2008 through 2010. In the future, the Library will request this type of service through an RFP process or document a sole source determination as applicable," concluded Connors.

"Library Administration and staff take their roles and responsibilities very seriously and like any large organization, the Library is not infallible," said Library Director Mary Jean Jakubowski. "An audit can be beneficial in that regard and we will make corrections." Jakubowski concluded, "We, the Library Administration, and all of the Boards of Trustees work very hard to stretch the budget. Library funding comes primarily from property taxes. In 2013, for every dollar we received in county funding, \$6.29 went right back to the community in services."

The Library also notes other significant items from the Audit Report:

1. The statement "We [the Comptroller's Office] believe that the policies and procedures in use by the Library provide adequate internal control over the monitoring and payment of expenditures;"
2. In reviewing the Library's other expenditures, the report stated: "Testing was then performed to ensure the validity of the numbers as the Library also uses a non-County accounting system called the Library Information System. The reconciliation between these two systems revealed no errors."

To view the Audit Report and the Library's response, visit <http://www.buffalolib.org/content/library-system/budget-information> .

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