

SUNSET AUDIT REPORT

2015-S7

Library Advisory Board

Anchorage Public Library

August 14, 2015

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Municipality of Anchorage

Ethan Berkowitz, Mayor

Internal Audit Department

August 14, 2015

Honorable Mayor and Members of the Assembly:

I am pleased to present **Sunset Audit Report 2015-S7, Library Advisory Board, Anchorage Public Library** for your review. A brief summary of the report is presented below.

In accordance with Assembly Ordinance Number 2011-64(S-1), Section 14, we have performed a sunset audit of the Library Advisory Board. The objective of this audit was to provide information to the Mayor and Assembly to assist them in determining if the Library Advisory Board should be reauthorized. Our audit included a review of meeting minutes, resolutions and agendas, and member authorization and participation.

Based on our review of meeting minutes, resolutions and attendance records, we recommend that the Library Advisory Board be reauthorized.

The Library Advisory Board will sunset on October 14, 2015 unless reauthorized by the Assembly.

Michael Chadwick, CICA
Acting Director, Internal Audit



Municipality of Anchorage

Ethan Berkowitz, Mayor

Internal Audit Department

August 14, 2015

**Sunset Audit Report 2015-S7
Library Advisory Board
Anchorage Public Library**

Introduction. We have performed a sunset audit of the Library Advisory Board (Board) as required by Assembly Ordinance Number 2011-64(S-1), Section 14 which states:

“The Municipal Clerk shall notify the Assembly and the Mayor by assembly memorandum at least 120 days prior to the sunset of any board or commission, and an ordinance for reauthorization shall be introduced through the Assembly Chair with the assembly memorandum. The assembly memorandum shall include direction to the Office of Internal Audit to audit the board or commission under Anchorage Municipal Code section 3.20.110 D.3. and 4. The Office of Internal Audit shall report its findings to the Mayor and Assembly at least 60 days, prior to sunset, prior to vote by the Assembly on reauthorization.”

Objective and Scope. The objective of this audit was to provide information to the Mayor and Assembly to assist them in determining if the Board should be reauthorized. Our audit included a review of meeting minutes, Board resolutions and agendas, and Board member authorization and participation.

The audit was conducted in accordance with generally accepted government auditing standards, except for the requirement of an external quality control review, and accordingly, included tests of accounting records and such other auditing procedures as we considered necessary in the circumstances. The audit was performed during the period of June through July 2015.

Overall Evaluation. Based on our review of meeting minutes, resolutions, and attendance records, we recommend that the Library Advisory Board be reauthorized.

SUNSET FACTORS

The following factors were used in our evaluation and are presented for information to the Mayor and Assembly:

1. **Name of Board.**

Library Advisory Board

2. **Sunset Date.**

October 14, 2015

3. **The purpose and goal of the Board.**

Anchorage Municipal Code (AMC) 4.60.040.B, Library advisory board, states "The board shall:

- 1. Act as the planning body in charge of all library activities of the municipality, including but not limited to operation of principal and branch libraries now existing or hereafter established, mobile library services, special library projects such as radio and television projects, and any and all other library functions.*
- 2. Make recommendations to the administration and assembly for the adoption, change, repeal or alteration of rules, regulations, restrictions on library services, and all other matters directly or indirectly affecting the municipal library program.*
- 3. Perform such other powers and duties as the assembly may refer from time to time.*
- 4. Review annually the library budget and its operations."*

4. **Have Board members been appointed?**

AMC 4.60.040.A states "There is established a library advisory board consisting of nine members."

Audit Finding. Currently, the Board is staffed with 8 of the required 9 members.

<u>Board Member</u>	<u>Most Recent Assembly Confirmation</u>	<u>Term Expiration Date</u>
Heidi Frost	11-19-13	10-14-16
Cristy Willer	8-26-14	10-14-17
Lucy Flynn Zuccotti	8-26-14	10-14-17
Jim Yeargan	10-9-12	10-14-15
David Levy	10-9-12	10-14-15
Nancy Groszek	10-9-12	10-14-15
Jonathon Bittner	10-21-14	10-14-17
Tanya Taylor-Winchester	10-8-13	10-14-16
Vacant		10-14-16

Source: Assembly Memorandums

5. **Are the terms of the Board members current?**

AMC 4.05.040, Terms, states "Except as otherwise specified in this Code, the regular term of each member of a board or commission is three years commencing on October 15 of the year in which appointed and ending three years thereafter on October 14, provided however, to avoid a vacancy until new appointments can be made and confirmed, an appointed member's term is extended until a new appointment is confirmed or a maximum of 120 days which ever

occurs first. The terms of initial or subsequent appointments to a board or commission shall be staggered so that, as nearly as possible, a pro rata number of its members shall be appointed each year of the established regular term of office.”

Audit Finding. The terms for the eight Board members are current.

6. Are positions deemed vacant after the maximum number of absences?

AMC 4.05.060.A, Attendance requirements; vacancies, states “. . . a vacancy shall occur if a member during any 12-month period while in office:

- 1. Is absent from three regular meetings without excuse;*
- 2. Is absent from:*
 - a. six regular meetings; or*
 - b. eight regular meetings for members of the planning and zoning commission, platting board, or zoning board of examiners and appeals; or*
- 3. Fails to attend a two-thirds majority of the regular meetings.”*

Audit Finding. No members were absent from three regular meetings without an excuse within any 12 month period.

No members were absent from six regular meetings within any 12 month period.

Three members failed to attend two thirds of the regular meetings within any 12 month period from January 2014 through June 2015. These members have not been removed from the Board.

7. **Does the Board meet regularly?**

AMC 4.05.090, Meetings, states “A board or commission shall hold regular monthly meetings at such time and place as may from time to time be designated by the board or commission, but meetings need not be held if no business is pending. Boards and commissions shall advise the public of their meeting schedules, or publicly advertise their meetings where necessitated by statutory requirements. The chairman of a board or commission, or the municipal employee who is designated as an ex officio member of the board or commission pursuant to section 4.05.140, or a majority of the board or commission, may call a special meeting of the board or commission. Meetings of all boards and commissions shall be open to the public, except for an executive session, from which the public may be excluded.”

Audit Finding. From January 2014 through June 2015, the Board met 16 times. Meetings are publicly announced on the Board’s website.

8. **Are minutes taken and published?**

AMC 4.05.130, Reports, minutes and public hearing records, states “A board or commission shall keep minutes of the board or commission proceedings, and such minutes shall record the vote of each member physically present upon every question formally presented to the board or commissions for its consideration. The minutes shall be maintained in the custody of the municipal agency which supplies staff support to the board or commission and shall be a public record, open to inspection by any person.”

Audit Finding. Yes, Board minutes were taken at each Board meeting. Anchorage Public Library (Library) staff keeps a copy available for the public. In addition, Board minutes are available on the Board’s website.

9. **Do meetings have action items or other business?**

AMC 4.60.040.B states "The board shall:

- 1. Act as the planning body in charge of all library activities of the municipality, including but not limited to operation of principal and branch libraries now existing or hereafter established, mobile library services, special library projects such as radio and television projects, and any and all other library functions.*
- 2. Make recommendations to the administration and assembly for the adoption, change, repeal or alteration of rules, regulations, restrictions on library services, and all other matters directly or indirectly affecting the municipal library program.*
- 3. Perform such other powers and duties as the assembly may refer from time to time.*
- 4. Review annually the library budget and its operations."*

Audit Finding. The Board has not provided any reports or resolutions to the Mayor's Office or the Assembly from January 2014 through June 2015. However, Board minutes included action items that the Board voted on such as Board member responsibilities and expectations, approval of the Library's strategic plan, support for a bond proposition, and a motion asking that 1% for Art money be used to reflect the contributions made to our state by Native Alaskans. The Board also received reports from groups and individuals such as the Teen Underground, Friends of the Library, and the Library Director.