

MARKHAM PUBLIC LIBRARY BOARD

REGULAR MEETING

Notice of meeting to be held on Monday, June 24, 2024, 7:00 p.m. Markham Village Library, 6031 Highway 7 East, Markham

AGENDA

- 1.0 **Call to Order/Adoption of Agenda**
 - 1.1 Adoption of Minutes: (May 27, 2024)
 - 1.2 Declaration of Conflict of Interest
 - 1.3 Delegations
 - 1.4 Chair's Remarks

- 2.0 **Ownership Linkage**
 - 2.1 Briefing Notes for Board Events

- 3.0 **Board Education:**
 - 3.1 The Central Library Background Report

- 4.0 **Information Requested by the Board**
 - 4.1 CEO's Highlights
 - 4.2 Markham Centre Update

- 5.0 **Items for Decision**
 - 5.1 Resignation of Mr. Michael Armes
 - 5.2 Delegation of Board Authority over the summer

- 6.0 **Monitoring Performance**
 - 6.1 **Ends:** Template for Board Ends Reporting
 - 6.2 **Executive Limitations:**
 - 6.2.1 EL-2c Budgeting/Forecasting (W. Phung/M.Sawh)
 - 6.2.2 EL-2d Financial Condition (J. Xie/M.Sawh)
 - 6.2.3 EL-2h Community Relations (R.Chan/D. Macklin)

7.0 **Consent Agenda**

All items under the Consent Agenda are considered to be routine and are recommended for approval by the Chair.

7.1 **Declaration of Due Diligence by the CEO**

8.0 **Board Performance and Self-Evaluation**

8.1 Questionnaire: Performance of Individual Board Members

9.0 **New Business**

10.0 **In-Camera**

10.1 To Discuss a Confidential Personnel Matter

11.0 **Adjournment**

**NEXT MEETING: Monday, September 23,2024 7:00 p.m.
Markham Village Library Program Room
6031 Highway 7, East
Markham, ON L3P 3A7**

AGENDA 6.2.2

TO: Markham Public Library Board
FROM: Catherine Biss, CEO & Secretary-Treasurer
PREPARED BY: Michelle Sawh, Director, Administration
DATE OF MEETING: June 24, 2024
**SUBJECT: INTERNAL MONITORING REPORT: Executive Limitation EL-2d,
Financial Condition**

EXECUTIVE SUMMARY:

This report provides the Board with an update on the year-to-date financial condition of the Library.

This is a report on Actual and Budgeted Operating Budget expenditures for the four-month period ending April 30, 2024. This is the first of three financial reports to the Board covering fiscal year 2024 (Jan – Apr). All expenditures were in full compliance with Board policy.

The Library ended the period in a favourable position with a year-to-date net surplus of **\$26,698** based on Library Income and Expenditures that were both below budget.

RECOMMENDATION:

That the report entitled “Internal Monitoring Report: Executive Limitation EL-2d, Financial Condition” be received.

POLICY TYPE: EXECUTIVE LIMITATIONS

POLICY TITLE: FINANCIAL CONDITION (EL-2d)

[Report on actual expenditures compared with budget]

GLOBAL POLICY LIMITATION:

With respect to the actual, ongoing financial condition and activities of the organization, the CEO shall not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from Board priorities established in Ends policies.

CEO RESPONSIBILITY:

Consistent with statutory obligations and prudent financial management, funds will be allocated and expended in a manner that is consistent with Board priorities established in the Board Ends policies.

ASSERTION OF COMPLIANCE

Per the Report below, I assert that I am in compliance with this Global Policy Executive Limitation.



Catherine Biss/ CEO & Secretary-Treasurer

AGENDA 6.2.2

1. **POLICY LIMITATION:** *The CEO may not expend more funds than have been received in the fiscal year to date unless the debt guidelines (below) are met.*

CEO RESPONSIBILITY:

The CEO shall not operate in a deficit situation at any time during the fiscal year that cannot be repaid within 60 days.

EVIDENCE OF COMPLIANCE:

- The CEO is in compliance. As of April 30, 2024, the Library had a net budgetary surplus of **\$26,698** based on an unfavourable variance in Library Income of **\$(30,549)** and a favourable variance in Expenditures of **\$57,247**. See Appendix "A" (Statement of Revenue and Expenditures – Four Months Ended 04/30/2024).
 - **Library Income** – The 2024 YTD Actual was \$182,476 against a Budget of \$213,025 creating an unfavourable variance of \$(30,549).
 - **Expenditures** – The 2024 YTD Actual was \$6,074,412 against a Budget of \$6,131,659 creating a favourable variance of \$57,247.
 - All figures in this Report are based on the Financial Statement dated April 30, 2024, received from the City of Markham's Financial Services Department on May 10, 2024.
2. **POLICY LIMITATION:** *The CEO may not indebted the organization in an amount greater than can be repaid by certain, otherwise unencumbered revenues within 60 days, or hold the controllable expenditures to avoid overspending funds.*

CEO RESPONSIBILITY:

The CEO shall not enter any commitment that cannot be fully paid from unencumbered revenues or monitor the expenditures to ensure commitments are covered, without jeopardizing the Library's financial stability.

EVIDENCE OF COMPLIANCE:

- There are no commitments beyond those identified in the current Operating Budget.
3. **POLICY LIMITATION:** *The CEO may not allow payroll and debts to be handled in an untimely manner.*

CEO RESPONSIBILITY:

The CEO shall ensure the timeliness of all payroll and accounts payable activities.

EVIDENCE OF COMPLIANCE:

- The Library's payroll and accounts payable activities are undertaken by the City's Financial Services Department. The Library authorizes and submits payroll and payable information, and Finance then carries out the actual transactions. When the Library receives invoices, they are processed and submitted to the Accounts Payable Department in a timely fashion. The actual timing of payments to vendors and suppliers is determined by Accounts Payable through its internal processes.

AGENDA 6.2.2

4. **POLICY LIMITATION:** *The CEO may not withhold, nor otherwise delay, from the Board the results and recommendations of the auditors and the administrative response thereto.*

CEO RESPONSIBILITY:

The Library's financial statements will be evaluated by an independent auditor on an annual basis, who will then express an opinion based on the audit and present it to the Board.

EVIDENCE OF COMPLIANCE:

The "Financial Statements of the Markham Public Library Board, December 31, 2023" were presented to the Board at its meeting on May 27, 2024. The minutes of the meeting records the following resolution:

Staff introduced and welcomed Mr. Ben Haak, Manager, Audit, KPMG. The financial statements of the Markham Public Library Board, as at December 31, 2023, have been prepared in accordance with Canadian generally accepted accounting principles established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

Mr. Haak briefly reviewed the audit findings, noting that there were no significant changes, no fraudulent actions identified, no issues noted, no significant risks, and that the Financial Statements presented fairly the consolidated financial position of the Library.

He did point out the recent adoption of new public sector accounting standards and noted that they did not have a significant impact on the financial statements of the Library Board.

The Chair asked if there were any questions.

There were some questions and clarifications and the Board also proposed that additions/clarifications to the Financial Statements be considered, if possible. Mr. Haak will discuss these suggestions with the City/KPMG prior to finalizing the Financial Statements.

The Chair thanked Mr. Haak for attending the meeting and for all the work done in the preparation of the Financial Statements.

Moved by Mr. Ken Wightman
Seconded by Deputy Mayor Michael Chan

Resolved that the report entitled "Financial Statements of the City of Markham Public Library Board, December 31, 2023" be received; and,

That the suggestions raised this date relating to: "opening statement"; "continuity schedule" and "preamble statement" be considered by KPMG and the City of Markham prior to the finalization of the Financial Statements; and

That the Board approves the Financial Statements of the City of Markham Public Library Board December 31, 2023; and,

That the Board Chair be authorized to sign the approved 2023 Financial Statements on behalf of the Board; and,

That the Board authorize Staff to issue the final audited Financial Statements for the fiscal year ended December 31, 2023,

AND that Staff be authorized and directed to do all things necessary to give effect to this resolution.

Carried.

- 5. POLICY LIMITATION:** *The CEO may not acquire, lease, rent, encumber or dispose of real property.*

CEO RESPONSIBILITY:

For the purpose of acquiring, leasing, renting, or encumbering, this means new property not currently under Board ownership, lease, or rental. Real property is interpreted to mean real estate, space, and facilities. Disposal would mean the sale of real property.

EVIDENCE OF COMPLIANCE:

- The Library Board does not own real property, nor does it currently lease or rent any spaces. It is responsible for all services, programs and related activities provided to the public within library buildings located on municipal properties. The real property is owned by the City of Markham.
- The Library pays to the City “Occupancy Costs” for branches located within community centres, which constitutes a funding transfer to the Recreation Services Department. This transfer effectively pays for support provided to the Library by Recreation for building-related services including cleaning, utility usage, telecommunications (e.g. telephone, cable TV, etc.), and basic building maintenance and repairs.
- MPL has eight branch locations, including three stand-alone buildings (Markham Village / Thornhill Village / Unionville) and five community centre branches (Aaniin / Angus Glen / Cornell / Milliken Mills / Thornhill Community).

- 6. POLICY LIMITATION:** *The CEO may not fail to aggressively pursue receivables, fines and fees, after a reasonable grace period.*

CEO RESPONSIBILITY:

The CEO shall ensure receivables, fines, and fees are recovered through the most current methods.

EVIDENCE OF COMPLIANCE:

- The Library recovers receivables and fees on an ongoing basis. Fees for lost/non-returned items are incurred after customers have lost and failed to return borrowed items. These receivables are usually paid by the customers voluntarily to keep their records in good standing. (MPL also provides customers with several options to assist them in keeping track of due dates, including pre-due notices, thereby enabling them to avoid late return of items.)
- MPL has an agreement with Unique Management Services (UMS), a specialized collection agency that pursues suspended customer accounts with amounts owing of greater than \$40.00 in fees and lost material values, and where the customer has failed to respond to multiple MPL contact attempts over a minimum of 45 days. UMS is an international company providing service to thousands of library system clients utilizing a “gentle nudge” approach which helps to maintain customer goodwill.
- The table below is a summary of 2024 (Jan – Apr) information related to MPL’s UMS transactions.

AGENDA 6.2.2

	Description	Amount
A	# of customer accounts submitted to collection agency	170
B	Fines/fees received from customers following UMS contacts	\$4,878
C	Returned items following UMS contact (value)	\$26,362
D	Subtotal – Fines/fees plus returned items (B + C)	\$31,240
E	Fees paid to UMS by MPL	\$2,138
F	Net benefit to MPL (D – E)	\$29,102
G	Net benefit ratio (Benefit per \$1 investment in service) (F/E)	13.61

- While the relationship with UMS has been successful financially, the primary benefit is a higher return rate for overdue materials, making them available to other customers and ensuring that the Library can achieve its service mandate to the community. The arrangement ensures that resources purchased through taxpayer-based funding remain public assets and that community access to them is maintained.

7. POLICY LIMITATION: *The CEO may not allow tax payments or other government-ordered payments or filings to be overdue or inaccurately filed.*

CEO RESPONSIBILITY:

The CEO shall ensure that the Library submits all tax payments, filings, and other government-required payments in an accurate manner and in compliance with mandated timelines.

EVIDENCE OF COMPLIANCE:

The CEO is in compliance. The Library met the deadline of June 30, 2022, in filing its annual Charity return 2021 with the Canada Revenue Agency (CRA).

The Library also met the deadline of April 30, 2024, in filing its Q1 2024 (Jan - Mar) Public Service Bodies Rebate Claim with the Canada Revenue Agency (CRA). This submission is required for rebate of the federal portion of the HST. All other government filings and requests were satisfied within the required timelines throughout 2023 and 2024.

ATTACHMENTS:

- Appendix “A” – Statement of Revenue and Expenditures – Four Months Ending 04/30/2024.
- Appendix “B” – Variance Report

TO: Markham Public Library Board
FROM: Catherine Biss, CEO & Secretary-Treasurer
PREPARED BY: Diane Macklin, Director Community Engagement
DATE OF MEETING: June 24,2024
SUBJECT: **INTERNAL MONITORING REPORT: Executive Limitation, EL-2h-Community Relations**

RECOMMENDATION:

That the Board has assessed the monitoring report entitled Executive Limitation, EL-2h Community Relations and finds that it demonstrates compliance with a reasonable interpretation of the policy.

POLICY TYPE: EXECUTIVE LIMITATIONS

POLICY TITLE: COMMUNITY RELATIONS (EL-2h)

(Report on actions undertaken to maintain a positive public image of the Library and public awareness of Library Board activities).



Catherine Biss

CEO & Secretary-Treasurer

With respect to the Board's reputation and standing in the community, the CEO shall not endanger the organization's public image, credibility, or its ability to accomplish Ends.

Accordingly, the CEO shall not:

1. Allow the public to be without access to information that keeps them informed of the work of the organization including:
 - a) Agendas and approved Minutes of each Regular public meeting or annual meeting;
 - b) Reports including annual achievements, financial statements, statistical reports, and other reports at the discretion of the CEO.

Reasonable Interpretation. The library ensures the community has access to regular Library Board Meeting Agendas and Minutes. The community has information about library achievements.

Evidence.

- In this reporting period (June 2023 through May 2024) 100% of Agendas were posted to the Library website 5 days in advance of the Library Board meeting. Minutes were posted within two days of their approval by the Board. Agendas and Minutes remain on the website for the calendar year. Agenda packages were also posted on the City of Markham website through escribe.
 - Information about Library operations and achievements were posted on the website including the Library's Strategic Plan, annual achievements, the most recent audited financial statements, public service policies, and the economic impact of the Library report.
2. Fail to develop and implement policies concerning receipt and use of donations and gifts (monetary or in-kind) that consider:
 - a. ownership and timelines;
 - b. appropriate recognition

Reasonable Interpretation: MPL has policies in place to accept donations or gifts that will enhance the services of the library. MPL has policies in place that outline conditions and responsibilities of any donations and gifts. MPL recognizes donations and gifts in a manner that is commensurate with the value of the gift.

Evidence:

- The Gifts and Donations Policy outlines conditions for which a gift may be accepted. The Policy outlines terms of ownership, timelines, and recognition requirements to ensure consistency in the treatment of gifts.
 - The Partnership and Sponsorship Policy was updated in 2022 and outlines the specific criteria for entering into a partnership or sponsorship. To protect the mission and values of the Library, the policy provides an oversight of the process, terms of agreement and approval levels.
 - All monetary donations exceeding \$20 were issued a charitable receipt in accordance with CRA regulations.
3. Fail to make the Library visible in the community.

Reasonable interpretation: MPL promotes its services and value to the community.

Evidence:

- Throughout the year the website was updated regularly and eNewsletters sent out to the community to provide information about library services, service changes, programs, and collections. The website is optimized for search engines so that information surfaces regardless of whether someone accesses the website directly or through a search.
 - There were 1,115,798 website visits with 1,614,775 page views in the past 12 months.
 - 136 eNewsletters were sent to subscribers over the past year with 585,648 opens.
 - Staff promoted MPL’s collections through theme-based book displays in the branches, on the online catalogue and on OverDrive. The monthly *Next Reads* eNewsletter curated lists of suggested reading and Staff Picks reading lists were promoted throughout the website.
 - In the past year 419 reading lists were created for the website.
 - The Next Reads eNewsletter has 17,474 subscribers and a 46% open rate.
 - Staff monitored social media platforms and community-based apps and websites responding to questions, adding value to relevant posts, and thanking library users for their reviews. These platforms also provided a means to monitor the Library’s reputation and to gain insights into the community that inform program and service offerings.
 - MPL’s outreach activities focused on expanding people’s awareness of the breadth of services offered. The Library attended community events and festivals where they promoted non-traditional collections, digital services, and makerspaces. Based on recent research about pandemic learning loss the outreach teams targeted at risk schools with at risk populations to highlight collections, programs, and resources to support school readiness and academic success. Pop up programs in the community and visits to community organizations to demonstrate library resources were also aimed at increasing the visibility and use of the Library.
 - In the past year staff reached 7019 people through their 91 outreach events
 - The Library was active on social media platforms raising awareness about library offerings and providing a direct line for communication with the Library. Paid ads and influencer campaigns on social media allowed the Library to reach new and targeted audiences.
 - Over the past year there were 1502 posts made on MPL’s platforms resulting in 14,105 engagements
 - The Library gained 1,603 new followers on its social media platforms.
4. Fail to have policies and procedures in place that monitor the Library’s reputation.

Reasonable interpretation: MPL demonstrates commitment to the mission, vision and values of the Library through its internal policies, through customer surveys and through the monitoring of social medial platforms.

Evidence:

- Library staff assess organizational and reputational risk and take preemptive actions to protect the Library’s public image. The Enterprise Risk Management Report is provided to the Board two times a year in September and April.
- The Library has Human Resources and Public Services Policies in place to provide guidance and clarity in decision making and behaviors. These include a Code of

Conduct, Workplace Health & Safety, Respect in the Workplace, Social Media Policy, Privacy Policy and Media Relations Policy.

- The Counting Opinions Customer Satisfaction Survey has questions which capture the community's confidence and trustworthiness with the library.
 - In Spring 2024 (the most recent date for which data is available) MPL scored a 9.2 for "intent to reuse", its highest post-pandemic score.

5. Fail to enter into partnerships or collaborations that are cost effective and of mutual benefit.

Reasonable Interpretation: MPL engages in partnerships that align with the vision, mission, values and strategic goals of the library and facilitate the sharing of knowledge and resources.

Evidence:

The Partnerships and Sponsorship Policy (rev 2022) sets out the conditions for community partnerships for business and community partnerships. Staff working with partners are trained and have toolkits for establishing, governing, maintaining, monitoring, and evaluating Library partnerships.

- Staff worked with 102 community organizations creating collaborative opportunities to support MPL's strategic priorities and provide the community with expertise, information, and resources.

6. Fail to seek public input on library services and operations.

Reasonable Interpretation: MPL provides mechanisms through which the community can provide the library with feedback on its services.

Evidence:

- A customer satisfaction survey was offered in English, French, Traditional and Simplified Chinese through a permanent link on the website. Four times per year the survey was featured prominently on the website and promoted in the branches and through social media. The Counting Opinions Customer Satisfaction Survey also allowed MPL to benchmark itself against other library systems.
- MPL took part in the Bridge Project, a province-wide initiative to enhance technology services offered by libraries. All participants in technology-related programs were encouraged to provide feedback about the effectiveness of the program.
- Those participating in programs related to literacy, health, employment and life-long learning were surveyed through Project Outcomes to measure short term and long-term outcomes.
- Forms on the website allow the community to provide feedback and suggestions about collections or services. The website also provides information about the process to ask for reconsideration of items in the collections, library displays, programs or exhibits.
- The website provides information about how to make a deputation before the Library Board.
- Social media posts are open for comments and dialogue.

AGENDA 7.0

TO: Markham Public Library Board
FROM: Catherine Biss, CEO& Secretary-Treasurer
PREPARED BY: Susan Price, Board Secretary
DATE OF MEETING: June 24, 2024
SUBJECT: **CONSENT AGENDA**

RECOMMENDATION:

That the Consent Agenda comprising of Agenda 7.1 to 7.1 and the same are hereby approved as written and the CEO of the Library is hereby authorized and directed to take such action that may be necessary to give effect to the recommendations as therein contained:

- 7.0 **CONSENT AGENDA:**
- 7.1 Declaration of Due Diligence by the CEO



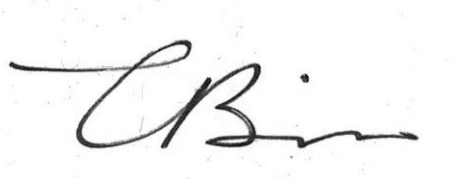
Catherine Biss
CEO & Secretary-Treasurer

MARKHAM PUBLIC LIBRARY BOARD

DECLARATION OF DUE DILIGENCE BY THE CEO

I, Catherine Biss, Chief Executive Officer of the Markham Public Library Board (the “Board”), hereby declare that to the best of my knowledge and belief, Markham Public Library is in compliance with the following from May 15,2024 to June 18, 2024

- 1) All wages owing have been paid to all employees of the Board;
- 2) All payroll remittances, consisting of income tax, CPP, EI premiums and Employers Health Tax relating to employee remuneration have been appropriately calculated and withheld, and promptly remitted;
- 3) All the Harmonized Sales Taxes owing have been appropriately calculated based on the Board’s current operating procedures and promptly remitted on a quarterly basis;
- 4) All federal and provincial regulatory filings have been made;
- 5) The Board has been informed of any complaints of harassment, including sexual harassment, involving a staff person;
- 6) The Board has been informed of any contraventions of the Occupational Health and Safety Act;
- 7) Other than as previously disclosed to the Board, there are no actual, threatened or potential claims against the Board or its Directors.



Catherine Biss, CEO & Secretary-Treasurer

June 18 , 2024
Date