

Auditing firm lays out library financial report

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needed for the conversion to the new computer system. Thirty-nine hours of the accumulated time of the Head Librarian (Clara Bohrer) were removed in February 1985 from a total bank of 238 1/2 hours to reimburse the Library for payments of Security Bank and Trust credit card charges on her behalf as follows:

December 1984 — Check 273 \$112.61
February 1985 — Check 436 \$357.50

Lewis suspended

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word "perquisite," is a term often used by legislators to describe fringe benefits.)

The four-hour meeting Thursday, held at the Farmington Hills Library branch, was a closed one. Michigan's Open Meetings Act allows closed sessions "to consider the dismissal, suspension, or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member, or individual agent, when the named person requests the closed hearing."

The purpose of the meeting "is a special meeting to continue the investigation of the allegations against Mr. Lewis," Sauter, the board president, said

Total \$470.11

The offset was not processed through the payroll system, so no payroll or income taxes were withheld or paid.

- Charge card documentation
- We could not find the specific purpose for the following payments by the Library to Security Bank and Trust Co. for credit card charges by Mr. Lewis: 10/12/84 Steak & Ale \$27.19 12/13/84 O'Sheehans \$24.77
- Shell Library automobile credit card charges

A payment was made in March 1985 by the Library for a personal auto repair of \$191. This payment was reimbursed to the Library by Mr. Lewis' personal check for \$191, dated April 4, 1985, received by the bookkeeping department on April 8, 1985. A charge slip signed by Mr. Lewis dated 6/14/84 for \$10 to Ronald Bernas showing Mrs. Lewis' auto license plate was paid in August 1984.

The following charges showed the Library vehicle license plate but were signed by Mrs. Lewis:

6/23/84 \$10 Hooks Truck Stop — Texas

2/18/85 \$25 Ronald Bernas — Southfield

3/02/85 \$18.40 Ronald Bernas — Southfield

- Other automobile items

Most of the monthly gasoline charges by Mr. Lewis approximated \$150 per month, before government discounts. The February 1985 Shell statement charges, after deducting the above reimbursed repair charge of \$191, was \$314.72 before government discounts. No out of state vehicle trips were taken that month.

It should be understood that the procedures listed in Exhibit A are selective in scope and do not satisfy the requirements of a complete audit. Furthermore, it should be recognized that such procedures cannot be relied on to disclose any defalcations (misuse of

funds) or similar irregularities that may exist."

THE LETTER, dated April 26, is signed by Plante and Moran's Kenneth Kunkel.

"Every one of the expenses in the audit are business-related," Ashley Lipson, Lewis' attorney, said Friday. "Also, Mr. Lewis had out-of-pocket, business-related expenses in excess of \$10,500, for which he never sought reimbursement."

Lewis wanted to be sure that "what the library owed him was far more than what he ever owed the library," his attorney said.

The expenses included in the Plante and Moran report are "normal, reimbursable expenses," Lipson said. "My point is they were proper reimbursements. The question is posed, but not answered" in the report.

The membership in the American Library Association "was approved by the board, the board signed the check, and the library owns the membership," he said.

In the area of compensatory time, "these were two checks that were issued to Clara Bohrer," Lipson said. "It was just merely a matter of an extremely and unusual amount of overtime. Here's what the situation is. The conference that she attended she paid for out-of-pocket," and then sought reimbursement.

"For purposes of the Internal Revenue

Code, these are completely proper deductible items," the attorney said. "It's perfectly legal and proper."

The two restaurant charge card items "were both situations involving library personnel" on business, he said. "The amounts are so minute there compared to the amount of out-of-pocket expenses he paid."

The Shell expenses include a Texas truck stop where Lewis' wife signed for the purchase.

Lewis was attending an American Library Association meeting in Dallas," Lipson said. "Why did his wife sign? Because he was in the restroom."

"Both those items, the wife filled up the car," Lipson said of the Shell expenses at the Southfield location. Lewis is allowed "to use the library car for business and to drive it home."

"I guess the answer to that is wives fill up cars," he said when asked why

Lewis' wife had signed for the purchases.

IN THE area of other auto expenses "what they didn't point out was that the month they were setting up the computers," Lipson said. The computer set-up required his client to drive between several locations.

"He made an extensive number of trips to these points in that month," Lewis also filled up the gas tank for the custodian's van, Lipson said.

"Because the custodian's van was being used as part of this set-up (of the computer equipment), it was something that was questioned and considered quite thoroughly in the hearing."

"These were matters that have been taken care of this way at the library for years," Lipson said of the audit findings.



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