

MINUTES
LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT
BOARD OF TRUSTEES' MEETING
LAS VEGAS, NEVADA
November 14, 2019
(approved April 16, 2020)

The Board of Trustees of the Las Vegas-Clark County Library District met in regular session in the Centennial Hills Library, Las Vegas, Nevada, at 6:15 p.m., Thursday, November 14, 2019.

Present: Board: F. Ortiz, Chair S. Bilbray-Axelrod
K. Benavidez E. Foyt
R. Wadley-Munier M. Francis Drake
S. Ramaker B. Wilson
J. Meléndrez K. Rogers

Counsel: G. Welt

Absent:

Staff: Dr. Ronald R. Heezen, Executive Director
Numerous Staff

Guests: Martha Ford, Piercy Bowler Taylor & Kern
Solveig Rafterty, The Firm

F. Ortiz, Chair, called the meeting to order at 6:15 p.m.

Roll Call and Pledge of Allegiance (Item I.) All members listed above represent a quorum. Trustee Rogers attended via telephone. Appendix A.
Trustee Benavidez led attendees in the Pledge of Allegiance.

Public Comment (Item II.) None.

Agenda (Item III.) Chair Ortiz moved Item IX.A to come after Item III. Trustee Bilbray-Axelrod moved to approve the Agenda as changed. There was no opposition and the motion carried.

Discussion and possible Board action regarding the Finance and Audit Committee's recommendation to approve the audit performed by Piercy Bowler Taylor & Kern for the Fiscal Year 2018-2019. (Item IX.A.) Finance and Audit Committee Chair Kelly Benavidez reported that the committee met prior to this meeting and voted to recommend to the Board that the Fiscal Year 2018-2019 Audit as presented by the auditors be approved.
There were no questions from the Trustees.
Trustee Benavidez moved to approve the Fiscal Year 2018-2019 Audit Report as presented by Piercy Bowler Taylor & Kern and to incorporate the Opinion Letter into the official minutes of the Board of Trustees' November 14, 2019 meeting. There was no opposition and the motion carried.
The Opinion Letter is attached as Appendix B.

Centennial Hills Library presentation by Branch Manager Centennial Hills Library Branch Manager Ann LaGumina welcomed Trustees and guests to the branch.
Ms. LaGumina has been the branch manager at Centennial Hills for one

Ann LaGumina
(Item IV.)

year. She came to Centennial Hills after being a Branch Manager at the Whitney Library for eight years. She has also held the positions of Youth Services Librarian, Youth Services Outreach Librarian, and Reader Services Department Head and has been with the Library District for 26 years.

Ms. LaGumina then introduced her Department Heads:

- Jack Meyer is Assistant Branch Manager and Head of the Adult Services Department at Centennial Hills. He has been with the District for one year.
- Tony Rosales is Customer Service Department Head with 10 years at Centennial Hills and 26 years with the District.
- Andrew Kaplan is Youth Services Department Head. He has been at Centennial Hills for 10 years and has been with the district for 18 years.
- Lauren Harvest is Micro Computer Center Department Head and also manages the Homework Help Center including tutoring. She has been at Centennial Hills for five years and with the District for six and ½ years.

They, along with their capable staff, make it possible for the Centennial Hills Library to provide excellent customer service, relevant collections, and a warm and friendly environment for our patrons on a daily basis. Ms. LaGumina thanked all her staff for their commitment.

Ms. LaGumina then provided information about the branch itself. Centennials Hills Library opened to the public in 2009. It was designed by the architectural firm of JMA, with 45,555 square feet, which includes the Distribution Center. This is where duplicate copies of popular materials are stored until needed in any of the District branches. The branch is LEED certified GOLD and includes a meeting room, an Adult Computer Lab, a dedicated Homework Help Center, a Youth Services Department complete with story room, a Teen area, an Adult Services Department with two study rooms, a larger quiet room used for tutoring in the afternoon, a café, a used bookstore and an art gallery. The current exhibit is realistic and abstract art by Vija Hamilton. There are 22 public computers available in the Youth Services department and 22 available in the Computer Lab.

There are 127,573 residents living in the Centennial Hills Library community with a 2.4% growth rate projected for the next 5 years. Of those residents, 76.3% are white, 38.8% are black, 5.3% are Asian and 16.9% of all races are of Hispanic ethnicity. Thirty-two percent of the population is age 19 and younger which accounts for the fact that 56% of the branch's materials that circulate are youth-oriented. Education level is fairly high with 60% of the branch's population completing at least some college.

Centennial Hills Library has 128,738 items in its collection, which includes books, audio books, magazines, DVDs, music CDs, iPads, Hotspots, and some more unusual items such as dolls. Twenty-five percent of the collection is checked out at any given time and the branch is first in the District for circulating digital materials. The

highest circulating items are adult DVDs and children's fiction items which would include picture books, early readers, chapter books and paperbacks.

The branch's Homework Help Center (HHC) is heavily used on weekday afternoons by school-aged children that take advantage of computers, school supplies and tutors. On mornings and early afternoons, children who are being homeschooled use the space to work on projects and meet with other homeschoolers in a classroom type setting. This Home Schooling Center is unique to Centennial Hills and makes excellent use of the space all day long instead of it being empty when schools are in session. Dr. Heezen commented that the HHC is favored by homeschoolers across the valley and really ensures the branch space is heavily utilized.

Another popular service at Centennial Hills Library is the weekly storytimes that emphasize early childhood literacy concepts and language-enrichment activities. In fact, the Monday morning storytime for ages 0–5 is so popular that it regularly draws over 100 engaged participants per week. The Youth Services staff at Centennial has all undergone training and is able to provide services to the young people of the local community that lead to reading skills development and a lifetime love of reading. This year, Centennial Hills had the highest number of participants that completed the Summer Challenge reading program.

Other popular programs include 3D printing classes, adult book clubs, sewing classes, and special events such as the branch's Woodstock 50th Anniversary Festival which was promoted on Fox Five News. Staff also partner with community organizations and individuals to provide writing workshops, health programs, and education and business information sessions.

Ms. LaGumina emphasized that, at the Centennial Hills Library, there is something for everyone; the branch is a vital part of the growing community, uniquely positioned to provide resources Centennial Hills customers need to pursue their dreams in whatever direction that may take them.

Ms. LaGumina then asked for questions.

Trustee Wadley-Munier asked Assistant Branch Manager Jack Meyer where he worked prior to joining the District. Meyer said he worked at the Centralia Public Library, a small library in Missouri. Agreeing with Trustee Wadley-Munier that it was quite a change from Centralia to Las Vegas, he stated he was happy to be with the District.

In response to a question from Trustee Benavidez about collaborating with other groups in the area, Ms. LaGumina talked about the extent of the relationship with the YMCA, located across the street from the branch. The branch provides materials for YMCA customers, and participates in YMCA Health Fairs while the YMCA brings over their day campers to the branch.

Trustee Rogers asked if branch staff collected feedback from patrons and have they requested additional services or other opportunities for

improvements. Ms. LaGumina said staff would like to add basic computer classes. For the most part, patrons seem to be satisfied.

Chair Ortiz commented on the Centennial Hills' Library large service area and he expected the building space to be fully built out fairly soon with another 51,000 sq.ft. to add to the public space. He also thanked staff for their hard work.

**Approval of
Proposed Minutes
Purchasing Policy
Committee, October
10, 2019; and
Regular Session,
October 10, 2019.
(Item V.A-B.)**

Trustee Wilson moved to approve the Minutes of the Purchasing Policy Committee Meeting held October 10, 2019. There was no opposition from Committee members and the motion carried.

Trustee Wadley-Munier moved to approve the Minutes of the Board of Trustees Meeting held October 10, 2019. There was no opposition and the motion carried.

**Chair's Report
(Item VI.)**

Chair Ortiz asked Trustee Foyt to report on the Nevada Library Association's (NLA) Annual Conference in Reno, NV that she attended earlier in the month.

At one of the programs she attended, Trustee Foyt found out that Nevada libraries are responsible for having registered 60% of Nevada's voters. She attended several other programs, one of which had to do with the grants awarded to the Nevada State Library, another about a company called Blockchain whose goal is to transform the way that individual's data and identity is kept, a presentation on simple hacks for innovation for libraries of any size and type, and a program about the North Las Vegas library system and how they made it through the 2008 recession. Foyt reported on Dr. Heezen's receiving the Librarian of the Year award. In addition, NLA also honored Larry Tinker, a long-time library vendor who is retiring this year. Ms. Foyt has worked with Mr. Tinker over a number of years and was pleased he had received this recognition.

Chair Ortiz reminded Trustees that if they wanted something on the Agenda, to request it ten days in advance.

**Executive Director's
Report
(Item VII.A.)**

Executive Director Dr. Heezen welcomed new Trustee Dr. Keith Rogers.

Dr. Heezen reported that the Facilities Master Plan Program Verification workshops are progressing thanks to General Services Director Steve Rice and Assistant General Services Director John Vino in addition to Library Operations Director Jenn Schember. Each participating branch has branch staff involved to address the buildings needs for the Facilities Master Plan.

Dr. Heezen reported that Development and Planning Director Danielle Milam was featured speaker at the California Library Association Conference and the Library Journal Director Summit in Tulsa, Oklahoma. In addition, Mr. McNally and his staff have been investigating different opportunities for District programs.

Dr. Heezen also briefly mentioned that:

- The District's annual audit has been completed and thanked Financial Services staff;
- He attended the event opening of the Robotic Lab powered by Switch at the West Las Vegas Library, occurred November 5, 2019. It was very successful. He appreciated the staff's work to get the space open and functioning as well as the Foundation's efforts to obtain this funding. Finally, he congratulated the Foundation's Board President, former District Trustee Keiba Crear;
- Several staff and Trustees or their families have had health issues and Dr. Heezen requested that attendees keep them in their prayers; and
- Thanked TPS techs Brian Zawistowski and Candyl Anderson, Court Reporter Judy Chappell, and Centennial Hills SPS staff member Alex Buenaventura.

Trustees Wadley-Munier and Foyt were very impressed with the reports and the amount of activity they showed.

**Library Operations,
Security Reports
and Monthly
Statistics (Item
VII.A.1.a.)**

Chair Ortiz appreciated the increases shown in the Library Operations statistics this month. However, he was not happy to see that the Clark County Library accounted for the majority of the security incident reports. He requested a report from staff on the reasons behind the number of these incidents for the Clark County Library within the next 30 days. He is sure, based upon the branch's location and population that there are any number of reasons for the problems. Library Operations Director Ms. Schember will work on this item.

**Branding and
Marketing Report
and Electronic
Resources Statistics
(Item VII.A.2.a.)**

Trustee Francis Drake complimented the District staff who organized the Las Vegas Comic Book Festival. Drake and her husband volunteered, enjoyed the experience, and appreciated the large number of people who attended.

Chair Ortiz asked Mr. McNally about the District's participation in the Las Vegas Book Festival held in October. McNally explained that the District's participation in 2019 changed from a producing partner of the Festival to a sponsorship role. Ortiz noted that Trustees only received an invitation to the Opening Reception for the Festival on the day of the event and was not happy about the lateness of said invitation to an organization donating money to the event.

Trustee Wadley-Munier asked Mr. McNally to consider investigating whether the District could accept donations of not only food in the Food for Thought program, but also school supplies in addition to underwear and socks, as she knows there is a great need for that as well.

**Community
Engagement Report
and Monthly
Statistics**

Trustee Meléndrez appreciated all the information about working with the District's community partners. He believes these are the types of activities that the District needs to be involved in and thanked the staff for continuing to do the outreach and make the District's services so

(Item VII.A.2.b.) accessible to the community.

**Development and
Planning Report
(Item VII.A.2.c.)** No questions.

**Information
Technology Report
(Item VII.A.2.d.)** No questions.

**Financial Services
Report
(Item VII.A.3.a.)** No questions.

**General Services
Report
(Item VII.A.3.b.)** No questions.

**Human Resources
Report
(Item VII.A.3.c.)** Trustee Bilbray-Axelrod complimented Interim HR Director Fred James on his work.

**Library Reports
(Item VII.)** Trustee Wilson moved to accept Reports VII.A. 1-7. There was no opposition and the reports were accepted.

**Unfinished Business
(Item VIII.)** None.

**Discussion and
possible Board
action to renew the
contract extension
with The Firm PR for
Public Relations and
Social Media
Services.
(Item IX.B.)**

Assistant Branding and Marketing Director Karen Bramwell presented the item to renew the contract extension with The Firm PR.

Ms. Bramwell explained that:

- In 2015, the Board of Trustees redefined the Library District's mission through the Vision 2020 Plan and this brought a pressing need for public enlightenment, through media coverage, on the vast changes that the District was undergoing.
- In addition, the continual increase in Library District programs, services, and entertainment also brought a greater need for expanded media coverage.
- In 2016, former Board of Trustees Chair Keiba Crear recognized the need to dramatically expand the Library District's media coverage exposure and recommended that the new Branding & Marketing Director hire a PR/Social Media agency to broaden the reach of the Library District's news coverage.
- Today, the Library District offers thousands of programs, services, resources, and entertainment that would be of interest to the public. The most cost effective way to tell these many stories is by publicizing them through media coverage in newspapers, TV, radio, and social media.

- Media coverage is more valuable, more credible, and more cost effective than paid advertising because it delivers an organization's message through a news outlet – which serves as an objective third party endorsement.
- As guided by the Vision 2020 Strategic Plan, the Branding & Marketing Department's goal is to inform the public on the continuing evolution of the Library District's products, service, and events. With each new broadcast and print story, we are prompting the public to say, "I didn't know the library had that!"

Ms. Bramwell continued to say that, on October 21, 2018, the Branding & Marketing Department issued a Request for Proposals (RFP No. 19-09) for PR and Social Media Services. Notice of this RFP was made public in the following ways: posted on the Library District's website; advertised in the Las Vegas Review- Journal; faxed to all minority Chambers of Commerce; and posted on the Nevada Government eMarketplace (NGEM). Six agencies qualified to participate and a rigorous interview process narrowed the field to three finalists. The RFP Review Committee ultimately selected The Firm PR agency, led by Solveig Rafferty, as the company that demonstrated the most comprehensive and advantageous combination of qualifications and experience needed to fulfill the requirements of the contract. The terms of the contract were for one-year of service, not to exceed \$80,000 per year, with the option to renew the contract, based on performance, for four additional one-year periods, pending the approval of the Board of Trustees.

In the year 2020, Ms. Bramwell said the Library District will launch one of its most important communications campaigns in its long and venerable history, the introduction of the new branding campaign. To continue building on the existing momentum, the Branding & Marketing Department's 2019-2020 fiscal year budget allocated funding to continue with the services of a PR/Social Media agency under a one-year contract, with an option for renewal.

The Firm's performance to date has been acceptable, and BAM recommends extending the contract for the first optional one-year period.

| Fiscal Year | Media Ad Equivalency Value | Percent Increase |
|--------------------|-----------------------------------|-------------------------|
| 2016-2017 | \$2.8 million (without The Firm) | Baseline |
| 2017-2018 | \$4.5 million (with The Firm) | 63% |
| 2018-2019 | \$6.7 million (with The Firm) | 47% |

Pending board approval, the contract with The Firm PR would become effective on January 1, 2020. The new contract will have a term of one year with three remaining one-year extensions. Contract amounts shall be negotiated prior to the start of each optional extension year, and subsequent contract extension awards shall be brought before the Board of Trustees for approval. The contract amount for the first renewal term shall not exceed \$80,000 for a 12-month period.

Trustee Rogers asked about the scope of the work under the contract.

Ms. Bramwell explained that the work is done on an as-needed basis. District staff meet with The Firm staff to go over the top priorities of the various District projects. The main project over the next year will be the launch of the rebranding campaign.

Trustee Bilbray-Axelrod asked for more specifics on the scope of work. Ms. Rafferty explained that The Firm:

- Develops public relations strategies along with the BAM team, providing strategic guidance for crisis communications, as needed.
- Continues to build and maintain a target media list that includes influencer contacts, business features publications that focus on Latinx, African-American, Asian, Pacific, LGBTQ, etc., populations, and other additional media outlets.
- Brainstorms story angles, take advantage of opportunistic tie-ins to any news or pop culture events along with the BAM Department. The Firm drafts and distributes new releases and alerts, target media outlets while providing services such as proactively pitching stories, coordinating interviews, following up with story placements including the localization of national news or trending topics that can relate back to the District programs, resources, and activities.
- Recommends and coordinates sponsored social media content opportunities as needed, provide social media content support and copy edit existing content as needed.
- Facilitates introductions to key traditional media and social media influencers.
- Provides regular updates including monthly status reports that detail all activities and secured media placements.

Trustee Francis Drake asked about the current amount spent for 2019. Ms. Bramwell explained that the contract was for \$75,000, but through October, The Firm has been paid \$61,447.45.

Trustee Meléndrez wanted to clarify if the work The Firm does was in addition to or beyond the scope of the District's in-house staff. Ms. Bramwell explained that the number of District staff in her department has not increased to handle the increase in public relations or print collateral material. This includes producing flyers, posters, brochures, and the District's newsletter, *Highlights*. The department has always had six employees. In the fiscal year ending 2017, there were 3,177 adult programs. In the fiscal year ending 2019, there were 6,805 adult programs. So the number of items to be produced and promoted has more than doubled. The department hired two additional social media experts but they do not produce any print collateral material or handle public relations. Meléndrez asked for more specifics about the work the BAM department is doing versus the work The Firm handles. Ms. Bramwell explained that the two collaborate. She also handed out a report on the activities of both groups over 2019 which provided specific information.

Trustee Wilson commented that, based upon the seven-figure return, the contract is cheaper than the cost of two staff members with benefits. He believes it is a trivial amount of money for the value the

District is receiving.

Trustee Benavidez wanted more clarity on what District staff is doing versus The Firm staff as she believes \$80,000 is a lot of money and without clarity on who is doing what, it is hard to stomach approving the item.

Trustee Foyt talked about her media experience in these situations and said she was impressed with the work so far, and with the system ready for the rebranding, she thought it was foolish to consider changing the public relations firm.

Trustee Wadley-Munier commented that she could see both sides of the issue and provided some examples from her experience. She said she has come to see the value in working with the outside company. She closed by saying that the Trustees just wanted to be responsible.

Trustee Ramaker commented that, in her brief experience with the Board, everything she has seen promoting the District has been excellent. She understands that the District has to be careful with its money, but with BAM telling Trustees that this is what needs to be done to get these good results, then Ramaker is in favor.

Trustee Bilbray-Axelrod asked about the District's two social media specialists and asked how those two staff worked with The Firm. Ms. Rafferty explained that her company provided suggestions on content but the majority of the work is done in-house through the District.

Ms. Rafferty explained that her company has been in business for 26 years and she has 11 employees. They constantly, every day, work with media, and know what the landscape looks like. They have contacts that would be very hard for the District to duplicate with a single employee. Staff could do it, but it takes time for people to build these relationships and The Firm can provide the contacts. This why organizations use the services of an outside agency because they can provide the expertise. There is a team of four to five people working on your behalf without paying salaries, insurance, and overhead.

Chair Ortiz reminded General Services Director Steve Rice that he had requested that every time the Trustees' consider a contract, that staff provide written notice of the company principals, which he did not have.

Trustee Wilson moved to authorize staff to accept the option and renew a contract with The Firm in an amount not to exceed \$80,000 in a 12-month period for Public Relations and Social Media Services in accordance with RFP No. 19-09, subject to final review by Counsel. Trustees Benavidez and Rogers abstained. Seven Trustees voted in favor and no one voted in opposition. Trustees Benavidez and Rogers abstained. The motion carried.

The Firm PR – Topics and Activities is attached as Appendix C.

Announcements
(Item X.)

The next Board Meeting will be held Thursday, December 12, 2019 in the Whitney Library at 6:00 p.m.

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Public Comment None.
(Item XI.)

Executive Session Removed from Agenda.
(Item XII.)

Adjournment Chair Ortiz adjourned the meeting at 7:15 p.m.
(Item XIII.)

Respectfully submitted,

Elizabeth Foyt, Secretary

2019 ATTENDANCE

Appendix A

November 14, 2019 Regular Board Meeting

| 2019 | | January 17 Regular Board Mtg | February 14 Regular Board Mtg | March 14 Risk Mgmt Cmte | March 14 Regular Board Mtg | April 11 Naming Libraries Policy Cmte | April 11 Finance and Audit Cmte | April 11 Regular Board Mtg | May 23 Regular Board Mtg | June 13 Risk Management Cmte | June 13 Nominating Cmte | June 13 Regular Board Mtg | July 11 Regular Board Mtg | AUGUST | September 12 Regular Board Mtg | October 10 Purchasing Policy Cmte | October 10 Regular Board Mtg | November 14 Finance & Audit Cmte | November 14 Regular Board Mtg |
|-----------------|-----------|------------------------------|-------------------------------|-------------------------|----------------------------|---------------------------------------|---------------------------------|----------------------------|--------------------------|------------------------------|-------------------------|---------------------------|---------------------------|------------|--------------------------------|-----------------------------------|------------------------------|----------------------------------|-------------------------------|
| Benavidez | Kelly | P | P | A-E | A-E | P | P | P | P | P | P | P | A-E | NO MEETING | P | P | P | P | P |
| Bilbray-Axelrod | Shannon | P | P | | P | P | P | P | A-E | P | P | P | P | | P | P | P | P | P |
| Brooks***** | Constance | A-E | P | | P | A-E | | P | P | | A-E | A-E | P | | X | X | X | X | X |
| Drake | Marilyn | P | P | P | P | P | P | P | P | P | P | P | P | | P | A-E | A-E | P | P |
| Foyt | Elizabeth | P | A-E | P | P | P | P | P | P | A-E | | A-E | P | | P | P | P | P | P |
| Meléndrez** | Jose | P | P | P | P | P | | A-E | X | X | X | X | X | | P | P | P | P | P |
| Moulton**** | Sheila | P | P | P | P | P | P | P | P | P | P | P | P | | X | X | X | X | X |
| Ortiz | Felipe | P | P | P | P | P | P | P | P | P | P | P | P | | P | P | P | P | P |
| Wadley-Munier | Robin | P | P | | A-E | P | P | P | P | P | P | P | P | | P | P | P | P | P |
| Ramaker* | Sandra | X | X | P | P | P | P | P | P | P | P | P | P | | P | P | P | P | P |
| Wilson*** | Brian | X | X | X | X | X | X | X | P | P | P | P | P | | P | P | P | P | P |

attended Committee meeting but not a member

A-E Excused Absence
A-U Unexcused Absense

as of November 15, 2019

* Appointed to new term beginning March 5, 2019

**Term expired March 6, 2019, served until new Trustee appointed by Las Vegas City Council May 15, 2019. Appointed by Clark County Commission to a four year term beginning August 8, 2019.

*** Appointed to term beginning May 15, 2019

****Term expired August 7, 2019

Draft as of 11/7/2019

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

**REQUIRED
COMMUNICATIONS
LETTER**

**TO THE
FINANCE AND AUDIT COMMITTEE
AND BOARD OF TRUSTEES**

**FOR THE YEAR ENDED
JUNE 30, 2019**

Draft as of 11/7/2019

LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT

REQUIRED COMMUNICATIONS LETTER

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Draft as of 11/7/2019

Finance and Audit Committee
and Board of Trustees
Las Vegas-Clark County Library District
7060 West Windmill Lane
Las Vegas, Nevada 89113

RE: Required Communications

Ladies and gentlemen:

As part of our engagement to audit the basic financial statements of the Las Vegas-Clark County Library District (the District) as of June 30, 2019, and for the year then ended, we are required under applicable auditing standards to communicate certain matters to those charged with governance responsibilities for the District for the purpose of assisting them in meeting their responsibilities with regard to the financial reporting process. This report contains those required communications.

The matters reported herein were considered in forming our opinion on the District's basic financial statements contained in our report dated November 14, 2019, and these matters do not change that report.

The purpose of this communication, among other things, is to describe the scope of our testing of internal control over financial reporting and compliance, and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. This communication is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record, and its distribution is not limited.

November 14, 2019

Copies provided to:
Dr. Ronald R. Heezen, Executive Director
Fred James, Chief Financial Officer/Deputy Director
Floresto Cabias, Assistant Finance Director

Draft as of 11/7/2019

Las Vegas-Clark County Library District
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MANAGEMENT'S RESPONSIBILITY

It is management's responsibility to provide those charged with governance responsibilities, prior to issuance of the District's annual basic financial statements and our report thereon, with detailed information related to the District's 1) initial selection of, and changes in, significant accounting policies and practices, 2) significant estimates, 3) significant unusual transactions, and 4) corrected and uncorrected misstatements, if any.

Appended to this communication is a copy of the letter of representation, requested by us, to be executed by management with regard to our audit services.

SIGNIFICANT AUDIT ADJUSTMENTS (CORRECTED MISSTATEMENTS)

Our audit resulted in no significant adjustments to the District's basic financial statements.

DIFFICULTIES OR CONTENTIOUS MATTERS ENCOUNTERED IN PERFORMING THE AUDIT

Management cooperated fully, and no significant difficulties or contentious matters were encountered in completing the June 30, 2019, audit.

MATTERS INVOLVING INTERNAL CONTROL

We planned and performed our audit of the basic financial statements of the District as of June 30, 2019 and for the year then ended, in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* issued by the Comptroller General of the United States. We considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the District's basic financial statements. Such procedures were not performed for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

The principal objectives of effective internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that all transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of basic financial statements in accordance with accounting principles generally accepted in the United States. The concept of reasonable assurance requires that management, in fulfilling its responsibility, make estimates and judgments to assess the expected benefit and related costs of control procedures. Because of inherent limitations in any internal control, errors or fraudulent acts, particularly when involving forgery and collusion, may occur and not be detected. In addition, there is a risk that procedures may become inadequate in future periods because of changes in conditions and the degree of compliance with the procedures may deteriorate.

Definitions. A *deficiency* in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's basic financial statements will not be prevented or detected and corrected on a timely basis. A

Draft as of 11/7/2019

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significant deficiency is a deficiency, or a combination of deficiencies, in internal control, that is less severe than a material weakness yet important enough to merit attention by those with governance. Our consideration of internal control would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

Findings. Our procedures did not identify any internal control deficiencies that we consider to be a material weakness.

OTHER GOVERNANCE MATTERS

Auditors' responsibility under applicable professional standards. As stated in our report on the District's basic financial statements, our responsibility as independent auditors, under applicable professional standards, is to express an opinion, based on our audit, on the District's basic financial statements, which are the responsibility of the District's management. Our responsibilities, as contrasted with management's, are spelled out more fully in our letter of engagement.

Despite any limited assistance we may have provided to management in its preparation, our responsibility for information accompanying the District's basic financial statements is limited to 1) reading such information to ascertain that it is materially consistent with information presented in the District's basic financial statements 2) considering whether any statements contained therein may appear to be materially misstated, and 3) assuring the satisfactory resolution of our concerns, if any. In this instance, we performed the required procedures, and any changes requested by us in this process were satisfactorily made and all questions satisfactorily resolved.

In considering the matters reported herein, you should be cognizant of your responsibility for oversight of the financial reporting process and management's responsibilities for establishing and maintaining an effective internal control subject to regulatory and ownership approval, and for the District's basic financial statements.

Fraudulent or other illegal or abusive activities. We did not become aware of any possible fraudulent or other illegal or abusive activities or any significant complaints or concerns regarding the District's accounting and financial reporting.

Significant accounting policies. The significant accounting policies employed by the District are disclosed in the notes to the District's basic financial statements and are essentially as prescribed, recommended or permitted under applicable authoritative literature for, or commonly used by, other entities in your industry. The accounting policies have been consistently applied and are not controversial or lacking in authoritative guidance or consensus.

Significant estimates. The basic financial statements do not contain any significant management estimates except with regard to the valuation of investments reported at estimated fair value, the useful lives of the capital assets and valuation of the other postemployment benefit obligation and net pension liability.

Significant unusual transactions. Significant unusual transactions are those that occur outside the normal course of business or that otherwise appear to be unusual due to their timing, size, or nature. We are not aware of any significant unusual transactions.

Related parties. No significant audit issues were encountered in connection with the District's related party transactions, for example, nondisclosure by management or questionable authorization/purpose.

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Disagreements or pre-retention discussions with, and consultations with other accountants by, management. We are also required by professional standards to communicate any significant disagreements with management, consultations by management with other accountants that we become aware of, or discussions with us prior to our retention regarding any major issues, over the application of accounting principles, management's judgments about accounting estimates, disclosures to be made in the District's basic financial statements, the scope of the audit or the wording of the auditors' report, regardless of whether the matter was satisfactorily resolved. No such disagreements were encountered in our audit, nor are we aware of any consultations with other accountants, nor were we consulted prior to retention, regarding any such matters.

Licensing and independence. This will confirm that we are duly licensed to perform this engagement. In addition, in our professional judgment, we are independent of the District and, when applicable, its affiliated entities under all applicable rules, regulations, and interpretations, and we represent that we know of no relationships that a reasonably informed person might consider an impairment of our independence under such requirements with regard to this engagement.

Management consulting services. We have not provided the District with any management consulting services.

Compliance with laws, regulations, contracts and grants. Compliance with laws, regulations, contracts and grants applicable to the District is the responsibility of the District's management. As part of obtaining reasonable assurance about whether the District's basic financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grants. However, our objective was not to provide an opinion on overall compliance with such provisions.

In accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, we have issued our report dated November 14, 2019, on our consideration of the District's internal control over financial reporting and on our tests of the District's compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. This report is an integral part of an audit performed in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and should be considered in assessing the results of our audit.

In accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, we have issued our report dated November 14, 2019, on our consideration of the District's compliance with requirements applicable to major programs and on internal control over compliance. The purpose of that report is to describe the scope of our testing of compliance and internal control over compliance and the results of that testing, and to provide an opinion on the District's compliance with such requirements, but not to provide an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance. This report is an integral part of an audit performed in accordance with the requirements of the Uniform Guidance, auditing standards generally accepted

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in the United States and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and should be considered in assessing the results of our audit.

Material instances of noncompliance are failures to follow requirements or violations of prohibitions contained in laws, regulations, contracts and grants, that when aggregated, in our judgment, are material to the District's basic financial statements or a major grant program. The results of our tests of compliance and internal control over compliance did not disclose material instances of noncompliance or material weaknesses in internal control over compliance.

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**REPRESENTATIONS SOUGHT
FROM MANAGEMENT**

Draft as of 11/7/2019

November 14, 2019

Piercy Bowler Taylor & Kern
Certified Public Accountants
6100 Elton Avenue, Suite 1000
Las Vegas, Nevada 89107

To the Firm:

In this letter, the use of the phrase "financial statements" refers to the basic financial statements and related disclosures of the Las Vegas-Clark County Library District and its blended component units (the District), including any accompanying or supplemental information, as of June 30, 2019 and for the year then ended. It is in relation to these financial statements and in connection with the professional audit services that you provided that we make the representations contained herein.

Certain representations in this letter are described as referring or being limited to matters that are "material" to, or that could have a "material effect" on, the financial statements. We understand that items are considered qualitatively material, regardless of size, if they involve an omission or misstatement of information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. However, such materiality considerations do not apply to those representations contained herein that are not directly related to amounts included in the financial statements. For purposes of these representations, any matters having a possible effect of \$15,000 individually or \$20,000 in the aggregate, on the financial statements are considered quantitatively material.

GENERAL REPRESENTATION OF TRUTHFULNESS

We have responded fully and truthfully to all inquiries made to us by you and confirm, to the best of our knowledge and belief, all representations we have previously made (or should have made) including, but not limited to, those specifically stated in this letter.

We reconfirm, to the best of our knowledge and belief, those representations previously made with respect to all comparative prior period information presented with the current period financial statements updated as necessary in this letter.

We agree to hold you harmless and indemnify you for any costs incurred as a result of your reliance on any false representations made to you by management personnel in connection with your services.

TRANSACTIONS, RECORDS, ESTIMATES, ADJUSTMENTS, AND FINANCIAL REPORTING

1. We are responsible for authorizing, initiating, processing, and reporting transactions only in connection with the legitimate business purposes and best interests of the District, including, but not limited to, all related party and other transactions outside the normal course of business, if any.

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It is also our responsibility to ensure that such transactions comply with various laws, regulations, and contractual agreements applicable to the District and the District has complied with all such requirements that would have a material effect on the financial statements in the event of non-compliance.

The District has complied with all restrictions on resources, including donor restrictions, and all aspects of contractual and grant agreements that would have a material effect on the financial statements.

We are responsible for evaluating the classification of contract and grant revenues as either contributions or exchange transactions in accordance with the provisions of applicable standards and for ensuring that all such revenues are appropriately reported.

We have properly classified and reported the District's equity and changes therein, in accordance with the provisions of applicable standards.

The District has complied with all applicable laws and regulations in adopting and amending the budget, and the budget information presented in financial statements includes all approved amendments.

The funds established by the District are in the required form and are being used expressly for the purpose(s) for which they were created in accordance with all applicable statutory and regulatory requirements, including specifically the provisions of Nevada Revised Statutes 354. In addition, reserves, if any, in each fund are limited to an amount that is reasonable and necessary to carry out the purpose(s) of the fund.

We have determined that there are no component units or joint ventures that require disclosure under applicable *Governmental Accounting Standards*.

2. We are unaware of any material transactions that have not been recorded in the financial records underlying the financial statements including, but not limited to, related party transactions, (such as sales or purchases of goods or services, loans, transfers, leasing arrangements or guarantees) and related amounts receivable or payable or illegal transactions.
3. We have made available to you all financial records and related data underlying the financial statements of which management is aware of and believes are relevant to the preparation of the financial statements and any additional items that you requested, including but not limited to, 1) the names of all related parties and all relationships and transactions with related parties, and 2) minutes of and related resolutions (or accurate and complete summaries of discussions held and actions taken at) all meetings of those charged with governance through the date of this letter. Such minutes or summaries include and fairly describe all decisions made and actions taken by the respective bodies that bear significantly on the financial statements. Furthermore, we have provided you with unrestricted access to persons within the District that you have selected to obtain audit evidence from.
4. We are responsible for and have identified all fair value and other accounting estimates that materially affect the financial statements including, specifically, those that are susceptible to material revision during the first year subsequent to the end of the most recent period presented as a result of evolving events that have a reasonable probability of occurrence. We have informed you of the key factors and significant assumptions that underlie those estimates.

We understand that the service(s) provided by you did not include preparing, or assisting in the preparation of, any fair value estimates contained in the District's financial statements.

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5. We are responsible for all recorded accounting estimates, including all asset valuation allowances. Such estimates reflect management's best judgment considering all reasonably available facts, including management's knowledge and experience about past events and current circumstances, and expected courses of action and are not materially misstated.
6. We have evaluated and have recorded (or will record) adjustments to the books of account for all financial statement misstatements identified by us or by you, if any, during the course of your engagement. There are no misstatements that remain unadjusted as a result of perceived immateriality, both individually and, if applicable, in the aggregate.
7. We are responsible for the fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States. In other words, it is our responsibility to ensure that the financial statements and related disclosures are free of material misstatements in relation to the requirements of accounting principles generally accepted in the United States, which financial reporting framework we have evaluated and determined to be acceptable and appropriate.

We are responsible for the fair presentation of the accompanying supplemental information.

We are responsible for the financial statements including all disclosures required by laws and regulations or other applicable standards to which the District is subject.

We are responsible for performing a search for agreements, including those of other governments, that may affect the District's tax revenues and determining which agreements meet the definition of "tax abatements" under GASB Statement No. 77. We have performed such a search, identified all agreements that we believe meet such definition, and believe the financial statements contain all required disclosures.

We are responsible for the proper classification of revenues in the statement of activities and reporting of all inter-fund, internal, and intra-entity activity and balances in accordance with Governmental Accounting Standards Board Statement No. 34, as amended.

We are responsible for identifying all funds that meet the quantitative criteria in Governmental Accounting Standards Board Statement No. 34, as amended for presentation as a major fund and for ensuring that all qualifying funds are reported as such. In addition, any fund presented as a major fund that does not meet the quantitative criteria has qualitative significance to users of the financial statements.

Any assistance that you provided to us in connection with the preparation of the financial statements and/or analysis of accounts including that which resulted in proposed adjustments was evaluated, reviewed, and approved by Fred James, Chief Financial Officer/Deputy Director, a member of the District's management team, who possesses suitable skills, knowledge, and/or experience to do so, meaning that this individual understands the services performed sufficiently to oversee them, but is not required to possess the expertise to perform or re-perform the services.

8. There have been no significant changes in business activities, accounting practices or internal controls that might affect the financial statements.
9. We have reviewed and approved what we intend to be the final draft of the financial statements.

SPECIFIC DISCLOSURE REPRESENTATIONS

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1. **Delayed adoption of new accounting principle(s).** As indicated in the notes to the financial statements, management has opted to delay the adoption of certain new accounting principle(s) until required to do so, and the expected future effect of adoption is disclosed therein.
2. **Related party transactions and balances.** Except as disclosed in the financial statements or an attachment to this letter, there are no material related party transactions and related amounts receivable or payable.
3. **Concentrations, risks and uncertainties.** Except as disclosed in the financial statements or an attachment to this letter, there are no concentrations of credit or other business or economic risks (including, but not limited to, customers, suppliers, lenders, products, services, sources of labor or materials, franchise or other licenses, operating areas, markets, *etc.*) that make the District vulnerable to a severe impact within the first year subsequent to the end of the most recent period presented. In addition, we are not aware of any undisclosed matters regarding the financial stability of depository banks or other financial institutions that might affect your judgment about the significance of any risk of loss to the District associated with uninsured deposits.
4. **Receivables.** All material receivables recorded in the financial statements represent valid claims arising as a result of sales, loans or advances or other transactions occurring within or before the end of the most recent period presented and have been reduced to their estimated net realizable value by appropriate collection and/or other applicable valuation allowances.
5. **Investments in marketable securities.** All material investments in marketable debt and equity securities are classified and valued appropriately, in accordance with the District's intent and ability, and futures contracts, held as hedges, if any, are accounted for pursuant to applicable standards. There are no significant concentrations of market risk associated with such investments.
6. **Financial instruments.** Management has used the methods and assumptions disclosed in the financial statements, and taken all reasonable, appropriate and practical steps in the circumstances, to ascertain the appropriate accounting for and objectively estimate the fair value of material financial instruments and other assets carried or reflected in the financial statements or disclosures, if any, including instruments that do not have readily determinable market values, pursuant to applicable standards.
7. **Fair value measurements.** All assets and liabilities recorded in the financial statements at estimated fair value are appropriately segregated into fair value measurement input categories ("Level 1", "Level 2" or "Level 3") subject to any applicable and disclosed practicability exceptions. Such fair value measurements are based upon the methods and assumptions disclosed in the financial statements, and management has taken all reasonable, appropriate and practical steps in the circumstances, to objectively estimate the fair value of such assets and liabilities including those that do not have readily determinable market values and all such fair value measurements are supported by appropriate documentation.
8. **Title, carrying values and classification of assets.** There are no management plans or intentions that may materially affect the carrying value or classification of any District assets and the District has satisfactory title to such assets. All recorded carrying costs are recoverable, net of any impairment write-downs and other recorded valuation allowances and provisions, which are adequate, and we are unaware of any undisclosed value impairment indications, including those relating to long-lived assets, liens, encumbrances or other title impairments as of the end of the most recent period presented.
9. **Inventories.** There are no material amounts of obsolete, damaged, slow-moving, excessive or

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otherwise unsaleable or overvalued inventories, or commitments to purchase inventory quantities in excess of normal requirements or at a price in excess of market that have not been appropriately written down (or reserved).

10. **Debt covenants.** No debt covenants have been violated and/or no events of default have occurred through the date of this letter. Furthermore, the District has not received any correspondence from lenders related to possible debt covenant violations or events of default.
11. **Commitments, contingencies and accruable liabilities.** Except as disclosed in the financial statements or an attachment to this letter, there are no matters of pending or threatened litigation, asserted or unasserted claims or assessments that our lawyers have advised or that we are aware of that are probable of assertion, that could have a material effect on the financial statements, including, but not limited to, 1) environmental remediation obligations, 2) gain or loss contingencies that require recognition or disclosure in accordance with applicable accounting standards, 3) guarantees (written or oral) or "in-substance" guarantees of the obligations of other entities or individuals (including, for example, general partnership interests) or for which the District is contingently liable to a bank or other lending institution, 4) warranties or rights of return, 5) arrangements with financial institutions involving compensating balances or other restrictions on cash balances, 6) lines-of-credit or similar arrangements, 7) unconditional promises to contribute or otherwise transfer cash or other assets, 8) conditional promises to contribute or otherwise transfer cash or other assets that would require accrual or disclosure under applicable standards, 9) potential losses from unfavorable sales commitments, 10) other commitments requiring disclosure in the financial statements (including for the issuance of capital stock or partnership or other equity units, asset repurchase agreements, capital stock reserved for options, warrants, conversions or similar rights), 11) side agreements or other arrangements (either written or oral) with others, or 12) other unrecorded liabilities.
12. **Multiple-employer cost-sharing defined healthcare benefit plan(s).** We have no intention to terminate or materially modify the District's defined healthcare benefit plan(s). Although it is possible that a liability would be incurred by the District in the event of its withdrawal from participation in, or the termination of, such plan(s), the liability is not subject to reasonable estimation based on available information. Adequate provision has been made for the defined benefit obligations using actuarial assumptions and methods that reflect the conclusions of qualified actuaries as stated in actuarial report dated September 19, 2019, which are appropriate in the circumstances.
13. **Multiple-employer cost-sharing defined pension benefit plan(s).** We have no intention to terminate or materially modify the District's defined pension benefit plan(s). Although it is possible that a liability would be incurred by the District in the event of its withdrawal from participation in, or the termination of, such plan(s), the liability is not subject to reasonable estimation based on available information. Furthermore, all contributions required for the District's defined benefit plan(s) have been made or recorded as liabilities as of the end of the most recent period presented.

The District records its proportionate share of the net pension liability of the Nevada Public Employees' Retirement System in accordance with applicable standards. Management has agreed its contributions to the amounts and allocation metrics used by the Nevada Public Employees' Retirement System in determining the the District's proportionate share, which is appropriate in the circumstances.

14. **Solvency.** We understand that you have neither determined nor will opine as to whether the District is solvent or insolvent for bankruptcy or other purposes since such would be a legal

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determination that may be made only by a court.

15. **Use of a specialist and/or reliance on government pension plan auditors in connection with the valuation of assets or liabilities.** For assets and liabilities valued with the assistance of a valuation specialist and/or government pension plan auditor, we made an objective evaluation of their qualifications, objectivity or independence to perform the assignment and did not do anything that might have materially biased or influenced their conclusion(s).
16. **Subsequent events.** We are responsible for evaluating events or transactions that have occurred subsequent to the end of the most recent period presented, but before the financial statements are issued or available for issuance (subsequent events), through the date of this letter, for recognition and disclosure. We have performed appropriate subsequent events evaluation procedures, which are sufficient in the circumstances. There have been no significant events subsequent to the end of the most recent period presented that, in our judgment, would materially affect and, therefore, require adjustment to, or disclosure in, the financial statements.

INTERNAL CONTROL OVER FINANCIAL REPORTING AND FRAUD

1. We are responsible for designing, implementing, establishing and maintaining effective internal control over financial reporting that provides reasonable assurance that 1) the financial statements are fairly presented in conformity with accounting principles generally accepted in the United States, 2) the District's resources are adequately safeguarded, 3) the District is in compliance with all applicable laws, regulations and contractual requirements, and 4) fraudulent and other illegal acts are detected and prevented, including those involving both fraudulent financial reporting and misappropriation of assets possibly leading to financial statement misstatements.
2. We are responsible for evaluating the qualifications of all service organizations employed by the District including, but not limited to, computer service bureaus, financial institutions, investment advisors, brokers and other agents that we engage, particularly as to their integrity and ability to perform the services requested in accordance with management's authorization(s), and do not use or rely upon any services that your Firm performs in making these evaluations.
3. We are unaware of any fraud that is either material, probably material or that, although not material, involves management or other employees who have a significant role in internal control over financial reporting.
4. There has been no communication from or action by law enforcement or regulatory agencies concerning possible, alleged or suspected fraud, deficiencies in financial reporting practices or other noncompliance with laws, regulations or contractual requirements or any other illegal acts that should be considered for disclosure or for recording a loss contingency.
5. We are responsible for assessing the expected benefits and the related costs of all control procedures, including any additional or alternative procedures recommended by you.
6. We are responsible for considering and have considered the cause(s) of proposed adjustments (whether or not made and without distinction between those proposed by us or you), if any, including those that may have resulted, in whole or in part, from deficiencies in the design and operation of related controls.
7. There have been no changes in internal control over financial reporting or any other factors subsequent to the end of the most recent period presented that might significantly affect internal

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control over financial reporting, including any corrective actions taken by management with regard to any identified material weaknesses and other significant deficiencies.

8. We understand that a *deficiency* in internal control over financial reporting exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected. A *significant deficiency* is a deficiency, or combination of deficiencies, that is less severe than a material weakness yet important enough to merit attention by those charged with governance.
9. We are responsible for and continually assess the effectiveness of internal control over financial reporting including disclosure controls, and do not use or rely upon procedures performed by your Firm for this purpose.
10. We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting, including disclosure controls, that were identified as part of management's assessment or otherwise, specifically identifying all such deficiencies that are material weaknesses and other significant deficiencies as defined above, if any.
11. All control deficiencies identified by management, or by you during or as a result of previous engagements, if any, have been communicated to those charged with governance of the District and resolved to management's satisfaction.

COMPLIANCE WITH AND INTERNAL CONTROL OVER FEDERALLY FUNDED PROGRAMS

1. We are responsible for complying, and have complied, with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), various other laws, regulations, and provisions of contracts, including grant agreements applicable to each of the District's federal programs and represent that the District has complied, in all material respects, with all such requirements.

We have specifically identified and disclosed to you the provisions of contracts and grant agreements that have a direct and material effect on each of the District's federal programs.

We have identified and disclosed to you all amounts questioned and any known instances of non-compliance with the requirements of federal awards, including the results of, or current status of, other audits or program reviews through the date of this letter.

We are responsible for tracking the status of all audit and program review findings and have identified and disclosed to you all such findings. In addition, we are responsible for the preparation and implementation of the corrective action plan and a copy thereof has been provided to you.

2. We have made available to you all records and related data for our federal programs, including but not limited to: 1) a schedule of expenditures of federal awards prepared in accordance with the Uniform Guidance, which includes all expenditures made during the most recent period presented for all awards provided by federal agencies (including those passed through other entities) in the

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form of grants, federal cost reimbursement contracts, loans, loan guarantees, property, donated surplus property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations and other assistance; 2) all contracts and grant agreements, including amendments, if any, and other correspondence with federal agencies or pass-through entities related to the District's federal programs; and 3) all documentation related to the compliance requirements, including information related to federal program financial reports, and claims for advances and reimbursements.

3. We have specifically identified and disclosed to you all amounts that have been awarded to us under the authority of the *American Recovery and Reinvestment Act of 2009*, including any such amounts expended or received by us.
4. All federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared. The copies of federal program financial reports provided to you are true copies of the reports submitted (including electronically transmitted) to the applicable federal agency or pass-through entity.
5. We are responsible for and have monitored subrecipients compliance with applicable laws and regulations including the Uniform Guidance, reviewed and issued decision(s) as to subrecipient audit findings, if any, and ensured that corrective action was taken timely. In connection with reviewing the subrecipients' audit findings, we have considered the possible need for adjustment to our own books and records and made such adjustments as determined to be necessary.
6. All costs charged to federal programs, including allocated indirect costs, if any, are in compliance with applicable cost principles.
7. We are responsible for the accurate preparation of the summary schedule of prior audit findings, which includes all findings required to be included by the Uniform Guidance. We are also responsible for the completion of the "data collection form" and the submission of our "reporting package" as required by the Uniform Guidance.

Furthermore, we understand that if we fail to submit the "data collection form" and "reporting package" timely, it will preclude us from being classified as a "low-risk" auditee in each of the subsequent two years and may result in increased audit fees for each of those years.

8. We are responsible for designing, implementing, establishing and maintaining effective internal control over compliance for federal programs that provides reasonable assurance that we are managing federal awards in compliance with all applicable laws, regulations, and provisions of contracts, including grant agreements, which could have a material effect on our federal programs.
9. There have been no changes in internal control over compliance for federal programs subsequent to the most recent financial reporting period presented that might significantly affect internal control over compliance or have a direct and material effect on any of the District's federal programs. In addition, there have been no known instances of non-compliance occurring subsequent to the most recent financial reporting period presented through the date of this letter.

INTENDED USERS OF THE FINANCIAL STATEMENTS

The financial statements are intended solely for the third party users specified in the District's letter of engagement with you or in a supplemental written communication to you and no others without your prior written approval.

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There are no current plans for the issuance of public debt (*i.e.*, municipal bonds including revenue bonds) during the first year subsequent to the end of the most recent period presented; and therefore, the financial statements are not expected to be included in any offering documents.

NATURE AND PURPOSE OF THE PROFESSIONAL SERVICE YOUR FIRM PROVIDED

Purpose of audit. We understand that your audit of the District's financial statements was made for the purpose of enabling you to express an opinion as to whether the financial statements are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States.

We understand that the required supplementary information (management's discussion and analysis, budgetary comparison schedules and other required information) presented with the financial statements is not a required part of the financial statements, but is required by applicable standards to be presented and that although you applied limited procedures to this information you did not audit it; and therefore, you will express no opinion on the required supplementary information.

We understand that the other supplementary information (introductory section, combining and individual fund financial statements and schedules and statistical section) presented with the financial statements is not a required part of the financial statements.

We understand that the introductory section and statistical section were not subjected to the procedures applied in the audit of the District's financial statements; and therefore, you will express no opinion on this information.

We understand that the combining and individual fund financial statements and schedules were subjected to the procedures applied in the audit of the financial statements; and therefore, you will express an opinion on this information in relation to the financial statements taken as a whole.

We understand that the nature of the service that you provided requires that your service team exercise professional judgment in connection with virtually every aspect of and throughout the engagement, and that such judgment(s) might vary from those of another professional in the same or similar circumstances.

Very truly yours,

Las Vegas-Clark County Library District and its blended component units

Dr. Ronald R. Heezen, Executive Director

Fred James, Chief Financial Officer/Deputy Director

The Firm PR – Topics and Activities
January 2019 – October 2019

| Month | Amount | Topics and Activities |
|---------------|------------|---|
| January 2019 | \$2,475.00 | <ul style="list-style-type: none"> Managed coordination of EV for El Mundo opportunity MLK Day/Peace Week (KVVU) Clark County Library microfilm b-roll request (KVVU) Library Lover's Month/VGK release and initial outreach Betsy/Karen meetings: Library Lover's Month, East Las Vegas Library, OverDrive Digital Bookmobile, media monitoring and clipping |
| February 2019 | \$6,854.10 | <ul style="list-style-type: none"> Coordinated Jason Fineberg's KVVU lost book stunt Worked with Betsy/Karen on Library Lovers' Month/VGK release, secured and coordinated KLAS opportunity/Windmill visit and Chance photo shoot Worked with Betsy/Karen to finalized VGK recap/photo Worked with Betsy/Karen to coordinate Nevada Reading Week request (KTNV) Conducted preliminary media outreach for STEAM Contacted Betsy/Karen to coordinated KLAS-TV opportunity Coordinated KXNT-AM and KSNV-TV opportunities for OverDrive Digital Bookmobile Coordinated KSNV-TV opportunity for Coffee and Comics Managed request from Nevada Independent Coordinated with Betsy/Karen KVVU microfilm request Shared relevant industry/pop culture news for social media consideration BAM meeting: Library Lover's Month, East Las Vegas Library, OverDrive Digital Bookmobile, Nevada Reading Week, One-Stop Career Center, media monitoring and clipping Mileage |
| March 2019 | \$8,691.10 | <ul style="list-style-type: none"> Betsy/Karen meetings: East Las Vegas Library Grand Opening Food for Thought One-Stop Career Center Pizza & Poetry Event STEAM Teen Works Coffee & Comics Event Summer Book Sales Media relations: <ul style="list-style-type: none"> Homelessness (KVVU) Coordinated Bella Italia Las Vegas Review-Journal opportunity Managed request from Nevada Independent Coordinated KVVU-TV microfilm request Media monitoring and clipping, reviewed background info on porn policy |
| April 2019 | \$9,684.75 | <ul style="list-style-type: none"> Discussed with Betsy and Karen the coordination of PR/communication strategy for the Latinx market |

| | | |
|----------|------------|--|
| | | <ul style="list-style-type: none"> • East Las Vegas grand opening <ul style="list-style-type: none"> ○ Media relations <ul style="list-style-type: none"> ▪ Conducted outreach to influencers and bloggers ▪ Distributed and pitched news release, fact sheet, and media advisory on EV ▪ Finalized event recap ▪ Managed communication with NPR and shared ELV library details ▪ Coordinated KTNV and KLAS preview for April 24 ▪ Confirmed spokespeople with Betsy and Karen for Latino media opportunities ▪ Secured and coordinated through Betsy/Karen KVVU shoot for April 25 and KXNT interview ○ Day of grand opening <ul style="list-style-type: none"> ▪ Called TV news desks to gauge media attendance ▪ Worked with Karen/Betsy to manage media ▪ Captured event footage, created and edited b-roll package for TV outlets ▪ Worked with photographer on shot priorities and choose selects for media distribution ▪ Distributed event recap, photos, and b-roll package to media ○ Food for Thought <ul style="list-style-type: none"> ▪ Continued outreach to media ▪ Secured mentions of campaign on KVVU ○ National Library Week <ul style="list-style-type: none"> ▪ Conducted media outreach ▪ Secured and coordinated with Karen/Betsy KXNT interview for April 11 ▪ Secured and coordinated KLAS opportunity ▪ Worked with Betsy/Karen to coordinate KLVX-PBS opportunity for April 12 ▪ Betsy/Karen meetings: media monitoring and clipping, Las Vegas Library closure, porn policy, Jeopardy winner |
| May 2019 | \$7,301.25 | <ul style="list-style-type: none"> • East Las Vegas Library <ul style="list-style-type: none"> ○ Worked with Betsy/Karen, along with Ericka Aviles to manage coordination of Latinx post-event opportunities ○ Worked with Betsy/Karen to manage remaining general post-event opportunities including: KXNT, social media influencer, Library Journal photo • Pizza & Poetry Event <ul style="list-style-type: none"> ○ Media relations- coordination of KVCW in-studio for May 9; managed communication with producer and prep call with Steven Matview |

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| | | <ul style="list-style-type: none"> • Summer Challenge <ul style="list-style-type: none"> ○ Worked with Betsy/Karen, along with Ericka Aviles to manage coordination of Latinx community partnership opportunities for Summer Challenge ○ Pitched and distributed news release ○ Worked with Betsy/Karen to coordinate KTNV and Vegas PBS opportunities and Nevada Independent ○ Lotus Broadcasting Community Program for May 29 ○ Secured media opportunities <ul style="list-style-type: none"> ▪ KLAS and KVVU mentions during news broadcasts ▪ KXNT phone interview on May 28 ▪ KTNV The Morning Blend in-studio for May 31 ▪ KSNV in-studio for June 23 ▪ KVCW in-studio for July 8 • Coffee & Comics <ul style="list-style-type: none"> ○ Media relations <ul style="list-style-type: none"> ▪ Managed communication with producer, completed guest sheet ▪ Worked with Betsy/Karen on talking points for Steven Matview • Media relations: <ul style="list-style-type: none"> ○ Chase R. McCurdy Exhibit ○ Jeopardy winner James Holzhauer ○ Secured KVVU-TV recorded segment for May 29 GayVegas.com/Fab Las Vegas • Betsy/Karen meetings: media monitoring and clipping |
| June 2019 | \$4,785.00 | <ul style="list-style-type: none"> • Summer Challenge <ul style="list-style-type: none"> ○ Worked with Betsy/Karen, along with Ericka Aviles to manage: Latinx community partnership opportunities ○ Media Relations: <ul style="list-style-type: none"> ▪ Continued media follow-up and outreach ▪ Secured: <ul style="list-style-type: none"> • KTNV in-studio, June 11 • KNPR Summer Reads Radio Interview, June 21 • KSNV in-studio, June 23 • KVCW in-studio, July 8 • Library Card Sign-Up Month <ul style="list-style-type: none"> ○ Brainstormed ideas with Betsy/Karen to leverage Vegas Golden Knights partnership for Library Card Sign-Up • Joined information-gathering call with Steven Matview regarding Fandom Friday (July) and Anime (September) events • Grow with Google Las Vegas <ul style="list-style-type: none"> ○ Worked with Betsy/Karen to manage monitor coverage • Misc. Media Relations <ul style="list-style-type: none"> ○ Managed Desert Companion photo request for SM |

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| | | <ul style="list-style-type: none"> • Media monitoring and clipping |
| July 2019 | \$4,950.00 | <ul style="list-style-type: none"> • Summer Challenge <ul style="list-style-type: none"> ○ Worked with Betsy/ Ward and Karen Bramwell, along with Ericka Aviles to manage Latinx community partnership opportunities ○ Media relations <ul style="list-style-type: none"> ▪ Continued media outreach ▪ Shared Summer Challenge b-roll with TV stations and coordinated on-air VOs • Board of Trustee Elections <ul style="list-style-type: none"> ○ Worked with Betsy/Karen Bramwell to develop media outreach strategy ○ Media relations <ul style="list-style-type: none"> ▪ Pitched and distributed news release, which was drafted/finalized by Karen • Fandom Friday <ul style="list-style-type: none"> ○ Media relations: completed in-studio coordination; managed communication with producer; finalized messaging with Betsy/Karen • Library Card Sign-Up Month <ul style="list-style-type: none"> ○ Discussed additional ideas with Betsy/Karen ○ Preliminary outreach to key media contacts • Mesquite Library Café Opening <ul style="list-style-type: none"> ○ Worked with Betsy/Karen to develop PR and media outreach strategies ○ Worked with Betsy/Karen Bramwell to edit/finalize news release • Teacher Book Sale at East Las Vegas Library <ul style="list-style-type: none"> ○ Media Relations ○ Finalized media advisory with Betsy/Karen ○ Pitched and distributed media advisory ○ Uploaded event information to community calendars ○ Secured KTNV in-studio for August 3 • Betsy/Karen meeting: discussed Drag Queen storytime • Media Relations: <ul style="list-style-type: none"> ○ Assisted Betsy/Karen with management of story opportunity with El Mundo ○ Secured and coordinated KNPR Summer Reading interview and vegaskidszone.com on language services • Media monitoring and clipping |
| August 2019 | \$6,435.00 | <ul style="list-style-type: none"> • Summer Challenge <ul style="list-style-type: none"> ○ Worked with Betsy/Karen, along with Ericka Aviles to manage Latinx community partnership opportunities ○ Worked with Betsy/Karen to finalize news release <ul style="list-style-type: none"> ▪ Pitched and distributed news release to media ▪ Researched Nevada Business Magazine paid and editorial opportunities |

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| | | <ul style="list-style-type: none"> • CFO Award <ul style="list-style-type: none"> ○ Media relations <ul style="list-style-type: none"> ▪ Worked with Betsy/Karen to finalize news release ▪ Pitched and distributed news release to media • Library Card Sign-Up Month <ul style="list-style-type: none"> ○ Media relations <ul style="list-style-type: none"> ▪ Pitched and distributed news release to media ▪ Secured in-studio opportunities with KSNV, KTNV, and KVCW ○ Completed coordination of KSNV in-studio on Aug. 31 ○ Communicated with producer, confirmed spokesperson and completed guest sheet; drafted talking points with Betsy/Karen • Animefest <ul style="list-style-type: none"> ○ Media relations <ul style="list-style-type: none"> ▪ Completed coordination of KVCW ○ Managed communication with producer and Steven Matview; finalized messaging; completed guest sheet • Mesquite Library Café Opening <ul style="list-style-type: none"> ○ Media relations <ul style="list-style-type: none"> ▪ Pitched and distributed news release to media ▪ Secured and coordinated opportunities with Moapa Valley Progress, The Independent, and Mesquite Local News • Teacher Book Sale <ul style="list-style-type: none"> ○ Media relations <ul style="list-style-type: none"> ▪ Completed coordination of KTNV in-studio for Aug. 3 ▪ Continued media outreach and follow-up • Sizzle Reel <ul style="list-style-type: none"> ○ Reviewed and pulled highlights of news clips for major and individual initiatives dating back to May 2018 ○ Provided additional clips and assets to Betsy/Karen for review and consideration • Discussed Discovery Museum Passes and Drag Queen storytime with Betsy/Karen • Media relations <ul style="list-style-type: none"> ○ Coordinated opportunities with KTNV and KVVU regarding 50th Anniversary Woodstock events at CH ○ Pitched key media about Ancestry Library Edition for possible stories and in-studios in October for Family History Month ○ Worked with Betsy to research KTNV service dog story relating to Enterprise Library • Media monitoring and clipping |
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| September 2019 | \$5,816.25 | <ul style="list-style-type: none"> • CFO Award <ul style="list-style-type: none"> ○ Media relations <ul style="list-style-type: none"> ▪ Researched additional paid opportunities and connected with outlets for more information ▪ Conducted outreach to Las Vegas Business Press • Library Card Sign-Up Month <ul style="list-style-type: none"> ○ Media relations <ul style="list-style-type: none"> ▪ Completed coordination of KTNV and KVCW in-studio opportunities ▪ Communicated with producers; confirmed spokespeople; completed guest sheets ▪ Continued media outreach and follow-up • Animefest <ul style="list-style-type: none"> ○ Media relations <ul style="list-style-type: none"> ▪ Conducted preliminary outreach to key media contacts ▪ Worked with Betsy/Karen to strategize media outreach strategy ▪ Reviewed event assets and information ▪ Drafted media advisory and worked with Betsy/Karen to finalize ▪ Distributed/pitched English and Spanish advisories to media ▪ Conducted call downs to TV news desks to gauge event attendance and provided updates to Betsy/Karen ▪ Drafted and distributed media recap with event photos and b-roll • Family Pride Day <ul style="list-style-type: none"> ○ Media relations <ul style="list-style-type: none"> ▪ Worked with Betsy/Karen to drafted media advisory ▪ Distributed/pitched media advisory ▪ Secured pre-event coverage on ktnv.com and VOs on KVVU ▪ Conducted call downs to TV news desks to gauge event attendance and provide updates ▪ Communicated with Karen regarding event photos and b-roll for post event media outreach ▪ Drafted and distributed media recap with event photos and b-roll • Discussed STEM Expo with Betsy/Karen and secured KTNV interview with Commissioner Lawrence Weekly and KTNV in-studio with Shana Harrington • Worked with Betsy/Karen to finalize Summer Challenge coverage report • Media monitoring and clipping |
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The Firm PR – Topics and Activities
January 2019 – October 2019

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| October 2019 | \$4,455.00 | <ul style="list-style-type: none"> • Opioid Crisis Events <ul style="list-style-type: none"> ○ Media relations <ul style="list-style-type: none"> ▪ Reviewed event assets and information ▪ Worked with Betsy/Karen to drafted media advisory ▪ Conducted preliminary outreach to key media ▪ Secured and coordinated KTNV live shots on 10/19 at EV ▪ Conducted call downs to TV news desks on 10/19 and 10/21 to gauge event attendance and provided updates to Betsy/Karen • VGK Bookmark Launch <ul style="list-style-type: none"> ○ Media relations <ul style="list-style-type: none"> ▪ Worked with Betsy/Karen to determine media outreach strategy ▪ Reviewed news release and worked with Betsy/Karen to finalize • Macmillan eBooks Purchasing Embargo <ul style="list-style-type: none"> ○ Reviewed information provided by Betsy and helped determine appropriate strategy ○ Media relations <ul style="list-style-type: none"> ▪ Reviewed ALA website and shared recommendation with Betsy/Karen ▪ Conducted preliminary outreach to key media outlets • Halloween <ul style="list-style-type: none"> ○ Media relations <ul style="list-style-type: none"> ▪ Distributed and pitched news release to media • Betsy/Karen meetings: Family Pride Day, One-Stop Career Center and Teen Read Week • Media monitoring and clipping |
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