

MINUTES
LAS VEGAS-CLARK COUNTY LIBRARY DISTRICT
BOARD OF TRUSTEES' MEETING
LAS VEGAS, NEVADA
November 12, 2015
(approved January 14, 2016)

The Board of Trustees of the Las Vegas-Clark County Library District met in regular session in the West Charleston Library, Las Vegas, Nevada, at 6:50 p.m., Thursday, November 12, 2015.

Present: Board: M. Saunders, Chair R. Ence
Y. Yturralde (via telephone) S. Bilbray-Axelrod
K. Crear S. Moulton
M. Francis Drake F. Ortiz
J. Melendrez

Counsel: G. Welt

Absent: R. Wadley-Munier - excused

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

Guests:

M. Saunders, Chair, called the meeting to order at 6:50 p.m.

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

Public Comment (Item II.) None.

Agenda (Item III.) Chair Saunders removed Item IV. Executive Session and Item V.A. Approval of Proposed Minutes of the Regular Session, October 8, 2015, from the Agenda. Trustee Moulton moved to approve the Agenda as changed. There was no opposition and the motion carried.

Executive Session (Item IV.) Removed from Agenda.

Approval of Proposed Minutes Regular Session, October 8, 2015. (Item V.A.) Removed from Agenda.

Chair's Report (Item VI.) Trustee Melendrez introduced Mr. Tom Rodriguez, who is donating copies of his book, *Raising Hell and Making a Difference: A Memoir of the First Golden Era of Hispanic Activism in Las Vegas, Nevada* to the District. Melendrez said that Rodriguez is his longtime friend and mentor as well as a leader in the community. Rodriguez has written several books documenting the Latino experiences in Kansas and Nevada and Melendrez is very excited about this donation, which was made possible by a group both Melendrez and Rodriguez are affiliated with. The books will be placed in District branches.

There was a round of applause.

Mr. Rodriguez said he was very pleased to make the donation of this book as little has been written by Hispanics, about Hispanics in Nevada, though Hispanics have been present in the area since long before Nevada became a state. He noted that both Nevada and Las Vegas are Spanish names. He said the history of Hispanics in the area is both colorful and neglected. Rodriguez commented that great books have been written about Nevada and Las Vegas, but have focused on famous people, not so much the working class who work in casinos or clean yards, which is his focus.

Mr. Rodriguez noted that the book does have a chapter on the Library District as he sat on a committee that chose former Director Darrell Batson. Later, Rodriguez was asked by the District to do an employment analysis of the District's staff. The analysis concluded that lower-level staff were very diverse, but not so much in mid- or higher-level staff. That resulted in the District hiring a Latino personnel director. Rodriguez believed that today, the District, along with the Clark County School District, is one of the leaders in diversity.

Mr. Rodriguez commented that the book is a personal memoir as he is both an historian as well as an activist. Usually historians only write about the action, Rodriguez said he also lived it. He hopes that patrons find the book useful. Mr. Rodriguez concluded by saying that the book is a history of Las Vegas that is not going to be anywhere else and he is pleased the book will be in the Library District. He thanked the Board of Trustees for making it possible.

Chair Saunders then reported on the recent Nevada Library Association Conference which took place in October in Fallon, Nevada. Both Saunders and Executive Director Dr. Heezen attended. Both also sat on a panel, Trustee Boot Camp, which was very well organized by Spring Valley Library Branch Manager Nikki Winslow. Saunders thanked Ms. Winslow for her work.

Library Reports
(Item VII.)

Trustee Bilbray-Axelrod moved to accept Reports VII.A. 1-7. There was no opposition and the reports were accepted.

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

Dr. Heezen introduced the District's new Community Engagement Director, Matt McNally. There was a round of applause. Heezen explained that Mr. McNally was an internal candidate, previously head of Programming and Venue Services. Heezen said that Branding and Marketing Director position is still open and he will keep the Trustees posted on the progress.

Dr. Heezen reported that work on the Mesquite Library is progressing well. He thanked General Services Director Steve Rice and Sean Coulter from Pugsley.Simpson.Coulter. Architects for their hard work and said the new library is a huge step in a positive direction for the City of Mesquite.

Library Operations,
Security Reports
(September),

No questions.

**Monthly Statistics
(September) and
2015 Privacy Audit
Report
(Item VII.A.1.a.)**

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

No questions.

**Community
Engagement Report
(Item VII.A.2.b.)**

No questions.

**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.)**

No questions.

**Unfinished Business
(Item VIII.)**

None.

**Discussion and
possible Board
action regarding
approval of the
building program
for the Mesquite
Library and
authorization to
proceed with
design.
(Item IX.A.)**

General Services Director Steve Rice explained that in May 2015, the team of Pugsley.Simpson.Coulter. Architects (PSC) and Margaret Sullivan Studio (MSS) was contracted to develop the building program for the Mesquite Library. The site for the new library is located at 105 West Mesquite Boulevard, which is directly across the street from the current library. The building program includes a new 16,000 SF building as well as continued use of the current building, which is 5,464 SF. The program makes recommendations for space, equipment, collections, technology, and furnishings and is intended to be a framework for the delivery of services.

The program document represents a thorough and in-depth, four-

month programming and community engagement process that involved a series of informative stakeholder focus-group sessions that included active community members, organizations, political representatives, District Trustees and staff. The building program will serve as a guide during the design process.

Mr. Rice then introduced Sean Coulter, principal, PSC, who was on hand to present the building program and respond to questions.

Mr. Coulter thanked Trustees for the opportunity to present the proposed program for the Mesquite Library. He commented that he and his team learned from their programming experience with the East Las Vegas Library community as they have very similar wants and needs as Mesquite.

The new Mesquite Library will be located at 105 West Mesquite Boulevard, at the northeast intersection of Mesquite Boulevard and Desert Drive in Mesquite, Nevada. Serving a population of over 17,000, the library is anticipated to be used by local Mesquite citizens and neighboring regional communities. The project is intended to begin with design in November 2015, construction to commence in the summer of 2016, with a ribbon cutting slated for the summer of 2017.

The Mesquite Library will be comprised of two buildings in the heart of downtown. The two buildings will create an opportunity for dynamic outdoor space that has the potential to be as vibrant as the library buildings, which will be a Community Center (the new 16,000 SF library) and a Learning Center (the renovated existing 5,464 SF library).

Mr. Coulter said he and his team met initially with the Executive Council (EC) and the Mesquite staff leadership team, then the entire team went up to Mesquite for an all-day focus session comprised of five to six different meetings with city officials, community leaders and representatives from community organizations. They came prepared to discuss how they use the library and how they will use the library moving forward. Mr. Coulter's team then met with the EC and Mesquite staff leadership team again to refine the large amount of information. The group also had an additional meeting with Mesquite community leaders. The program document provided to Trustees is the fruit of these meetings and the amount of information that came out of the discussions.

Mr. Coulter pointed to several key issues that came out of the meetings:

- Residents want a cultural connection to the world and a town center.
- Residents want an economic catalyst for downtown Mesquite to be an icon of what the community will become in the future.
- Mesquite is a tightly knit community with many volunteers and community groups.
- Mesquite has a strong learning culture. Mr. Coulter then

commended Mesquite Library Branch Manager Judi Sargent for the current programming at her library, where he said she makes the existing small library seem like it has 15,000 SF of space.

- The new library will need community partners such as CSN, schools and local community groups to maintain the many connections in the area
- Technology: Coulter said the meetings showed the group that Mesquite residents believe the library is a connection to the rest of the world and needs the technology to allow residents to utilize it.
- The arts community is very strong in Mesquite, whether it be visual or performing arts.

Mr. Coulter then described the three components of the proposed Mesquite Library program:

- Community Center that will include a 16,000 SF library
- Learning Center that will utilize the existing library building of 5,464 SF
- Theater space that will be designed only to a schematic level

Mr. Coulter then showed potential diagrams for the Learning and Community Centers showing where spaces are intended to be placed. The Community Center includes a "front porch," which is intended to be an outside space that the District can also use for community activities.

Mr. Coulter then discussed the enumerated program, which breaks down the different areas of the design into specific space requirements for each area being emphasized on the building program.

The Community Center will have plenty of spaces for many different activities to occur at once, from quiet space to teen activities, to computer space to a bookstore to meeting space. Like the new East Las Vegas Library, 30% of space will be dedicated to library materials, which will include adult, youth and teen collections. Support services are also included. As with East Las Vegas, there will be a potential for a mobile maker space.

The Learning Center will have classrooms, a computer lab, access to information for social services and also include support spaces.

At the different meetings held, Mr. Coulter said the team heard plenty of support for a community theater, something along the lines of a 750-seat space. He said the existing area would need to be studied so that the library and theater spaces would be properly placed. Coulter said that, at this point, the theater would be designed up to the schematic level only. This consists of floor plans, elevations and some renderings. The community can see the potential theater location next to the library and assist with fundraising efforts.

Mr. Coulter said that the project is very exciting and stated the energy

the community brought to the meetings was very helpful.

Mr. Coulter concluded by acknowledging the work of the EC, Mesquite staff leadership committee, the Mesquite Library staff and the 50+ Mesquite community members. He said they all played a part to help PSC and MSS understand what the community needs in the space and where the community wants to go in the future. Coulter said he would be happy to answer any questions.

Trustee Ence said the proposed program reaches every facet of needs in a community library. The team paid attention. Ence shared his enthusiasm for the Learning Center and the Community Center space which he very much supports.

Trustee Ence said the theater is still a very large key to the project and the District will need to see how the community can be involved to get it funded and built. The Community Center idea is so important in a smaller community and the proposed space will encompass everything from the arts to services and beyond.

Trustee Ence said that, over the last six years, his eyes have been opened to what libraries can provide and the services they can render to patrons. Ence thanked staff and the Board for keeping Mesquite moving forward. He reminded attendees that Mesquite has been passionate in their support of the District and felt this was a wonderful and deserved response to the Mesquite community needs.

Trustee Crear suggested staff investigate whether the District could obtain a Southern Nevada Public Lands Management Act grant. She knows that they look at underserved communities and that the next funding round is coming up. Dr. Heezen commented that at the last community meeting, staff stressed how much the District needed the community to be partners in fundraising. He reported that Trustee Ortiz has found one grant that the City of Mesquite is eligible for. The Mesquite city manager is agreeable and the potential \$3 million grant would be a huge part of the estimated \$20 million it would cost to build the theater.

Dr. Heezen continued to say that he believes that the District is off to a good start with the community meetings. He believes that if the District can show the Mesquite community a picture of what the library and theater are going to be, they will understand how hard the District will work to make it happen.

Trustee Bilbray-Axelrod requested an item on the January meeting agenda to put on record more comments as there was a lot of information to take in on the presentation. After a brief discussion, Bilbray-Axelrod agreed to an update with respects to the Mesquite Library program design and how it is progressing.

Trustee Ortiz said he was pleased that the District, after several tough years, is in able to meet the needs of the District's communities and watch them grow. Mesquite is a gateway to Nevada. It is very important to have a showcase not only for the residents, but also to provide access to the services they need. Ortiz feels the very thorough program process does reflect what the community needs. He is glad to

be a part of a Board that has the financial opportunity to achieve this and this motion has his full support.

Trustee Ence moved to approve the building program for the Mesquite Library and to authorize staff to proceed with design. There was no opposition and the motion carried.

Discussion and possible Board action regarding contract award to provide architectural services for design of the new Mesquite Library and minor remodeling of the existing library. (Item IX.B.)

Mr. Rice reminded Trustees that at the October 8, 2015 meeting, the Board of Trustees approved selection of the design team of Pugsley.Simpson.Coulter. Architects/Margaret Sullivan Studio to design the new Mesquite Library.

The contract scope of work includes providing architectural services including schematic design, design development, construction documents, bidding, construction contract administration, and project closeout for a new 16,000 SF on a 3.2 acre site and minor remodeling of the existing 5,464 SF library. Additional services include interior design to include selection of and specifications for bidding of furniture and shelving; and design, through schematic design, of a future 750-seat theater, which will most likely be funded through grants or other private fundraising. The proposed contract cost is \$876,000.

Trustee Moulton asked if the actual building will be built with grants or other private fundraising. Mr. Rice explained that this contract includes design for the theater through the schematic phase so that fundraisers can use these designs to raise money. Dr. Heezen explained that the District has the money to build the 16,000 SF building, but that the only part where the District will be looking for funds will be the theater. Rice added that the schematic drawing for the theater is included in the \$876,000 fee.

Trustee Ence moved to authorize staff to award a contract to provide architectural services for design of the new Mesquite Library and minor remodeling of the existing library to the team of Pugsley.Simpson.Coulter. Architects/Margaret Sullivan Studio in an amount not to exceed \$876,000, plus authorized reimbursable expenses, subject to final review by Counsel. 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 year ending June 30, 2015. (Item IX.C.)

Finance and Audit Committee Chair Bilbray-Axelrod reported that the Committee plus all other Trustees present heard the Fiscal Year 2014-2015 Audit financial and compliance audit report presented by Martha Ford, representing the District's auditor, the Certified Public Accounting firm of Piercy Bowler Taylor & Kern. The Committee recommended approval of the report. She asked if there were any further questions.

Trustees Ence, Crear and Bilbray-Axelrod commended Deputy Director/CFO Fred James and his staff for their hard work and transparency. Ence noted his years on the Board and said he has always seen good audits. He commented that the auditors compliment the staff on their work and never report any problems. James thanked his department staff, saying that they all work hard to present the information that Trustees need.

Trustee Ence moved to approve the 2014-2015 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 12, 2015 Meeting. There was no opposition and the motion carried.

The Opinion Letter is attached as Appendix B.

Discussion and possible Board action authorizing the Executive Director to execute a contract with Serenic Software for the purpose of acquiring a new financial management and procurement system to include software, hardware and professional services for implementation for an amount to exceed \$300,000. (Item IX.D.)

Mr. James provided background information on this item. The Board approved a contract award to Denovo Ventures LLC and Oracle America, Inc. for a new financial management and procurement system, JD Edwards EnterpriseOne (JDE), at their May 21, 2015 meeting. Before finalizing the contract, Financial Services discovered that JDE required significantly greater system resources (such as a larger number of servers and more required training) than originally anticipated. Financial Services considered other deployment options, which greatly increased the annual cost of JDE, before deciding to search for alternative financial management and procurement systems.

Financial Services worked with the Senior Purchasing Specialist John Castiglione to evaluate Serenic Software's Microsoft Navigator and found the system to be just as robust and well-rounded as JDE. Navigator offers the same functionality as JDE at a lower total cost (\$300K compared to \$700K) and requires fewer resources to support and maintain. The new system is expected to be fully operational by July 1, 2016.

Microsoft is one of the world's largest software developers. Serenic Software is a Microsoft development partner specializing in financial management solutions for the public sector. Serenic is authorized by Microsoft to implement and support the Navigator system.

Funding for the software cost of a new system was included in the 2015-2016 budget.

Cost of Software	\$127,000
Cost of Hardware	50,000
1st Year Maintenance Support	23,000
<u>Professional and Educational Services</u>	<u>100,000</u>
Total:	\$300,000

Trustee Ortiz moved to authorize the Executive Director to execute a contract with Serenic Software for the purpose of acquiring a new financial management and procurement system to include software, hardware and professional services for implementation for an amount not to exceed \$300,000. There was no opposition and the motion carried.

Discussion and possible Board action authorizing

IT Director Al Prendergast provided background on this item. The District completed a Request for Proposal (RFP) for a new Integrated Library System (ILS) in 2005, and implemented the current Innovative

the Executive Director to execute a contract, subject to review by Counsel, with Innovative Interfaces, Inc. for the purpose of acquiring a new Integrated Library System (ILS) including hardware, software licensing, subscription services, and related migration services not to exceed \$800,000, and annual operating maintenance fees estimated at \$212,600, with a 3.5% annual increase in years two to five. (Item IX.E)

Interfaces, Inc. (III) Millennium ILS in 2006. III introduced the Millennium ILS in 1997 and has announced the end-of-life for the Millennium system. III will only offer limited support for the Millennium ILS after 2016, and no support will be available after 2017.

The concept of the ILS is outdated and the new generation of library systems is now called a Library Services Platform (LSP). The primary difference between the traditional ILS and the new LSP is that the ILS products were largely designed around the management of print collections. As libraries have moved increasingly to accommodate digital collections, they've found the ILS products are unable to be reconfigured well enough to smoothly and efficiently handle the integration of all the workflows that are different, yet necessary, for both print and digital. In addition, the older ILS systems do not take advantage of the latest offerings in computing technologies and architectures. III launched their new next-generation Sierra LSP in 2011.

The District researched the ILS industry and concluded that there were only three vendors capable of providing a product suitable for the District's level of transactions, III, SirsiDynix, and The Library Corporation (TLC). The District ranks 15th nationally, in population served. Of the top 20 public library systems in the nation, 10 systems use a solution from III, six systems use a solution from SirsiDynix, and three systems use a solution from TLC.

In July, representatives from III were onsite to provide a demonstration of their Sierra LSP. After a thorough review of the various aspects of their solution, the ILS Migration Team decided that the best option was for the District to upgrade to Sierra, instead of completing a formal RFP process.

The recommendation to migrate to the Sierra LSP is based on several considerations, including the time to complete the migration, simplicity of the contract, the learning curve for staff and patrons, cost savings, the District's current integrated solutions, and the impact on our contract libraries, North Las Vegas Library District and Boulder City Library District.

- Time to completion – A competitive RFP process would require many months to complete. Also, migrating solutions from one vendor to a different vendor requires an exhaustive data mapping process, which is generally not required when migrating data with the same vendor
- Contract simplicity – Migrating to Sierra will not require some of the technical elements that would be required with a new vendor, such as escrow, insurance, and bonding
- Learning curve – Sierra uses some of the same workflows as Millennium. So, the system would be more familiar to patrons, front-line staff, and technical staff, which would minimize disruption
- Cost savings – Completion of a competitive RFP would require a great deal of staff time and effort. Additionally, III will credit the District for the equivalent modules that we already own and has

offered an additional discount if we execute the contract by the end of December

- Current integrated solutions – The current ILS system is integrated with several of the District's other solutions, including the RFID and AMH systems, the PC Reservation System, self-checks, OverDrive, Hoopla, numerous online databases, OnePlay, etc.
- Impact on contract libraries – Many of the issues that would impact the District (training, interoperability, disruptions) would also impact the contract libraries

Mr. Prendergast concluded by saying that staff believes that migrating to the Sierra LSP is the most effective and least disruptive option for the District. Prendergast also said that, if the contract is approved by the Board, the District expects to complete the migration to the Sierra LSP in the spring of 2016.

Trustee Moulton appreciated Mr. Prendergast summarizing the specific points in the process and the proposed agreement that make it viable for her to support.

Chair Saunders agreed, saying that the bullet points really emphasized the value proposition of the proposed ILS.

Trustee Moulton moved to authorize the Executive Director to execute a contract, subject to review by Counsel, with Innovative Interfaces, Inc. for the purpose of acquiring a new Integrated Library System (ILS) including, software licensing, subscription services, and related migration services not to exceed \$800,000, and annual operating maintenance fees estimated at \$212,600, with a 3.5% annual increase in years two to five. There was no opposition and the motion carried.

**Announcements
(Item X.)**

The next Board Meeting will be held Thursday, January 14, 2016, in the West Charleston Library at 6:00 p.m.

**Public Comment
(Item XI.)**

Vern Brooks –

Mr. Brooks said he was here to address an issue in that library locations have been denying the lawful open carry of firearms and he can personally attest he has been threatened with trespass. He quoted from recently passed Nevada Legislature Bill SB 175, "establishes state control over the regulation of, and policies concerning firearms to ensure that such regulations and policies are uniform throughout the state and to ensure protection of the right to keep and bear arms, which is recognized by the United States Constitution and the Nevada Constitution." Brooks said he wanted to highlight a point in Section C, "this section must be liberally construed to effectuate its purpose." Mr. Brooks went on to say that he thought the legislature could hardly have been more clear that the state regulates firearms, not the city, not the county, not the townships or any fiefdoms under those.

Mr. Brooks then quoted from NRS 244.364, "no county may infringe upon these rights." Brooks said other sections referencing cities and townships have basically the same wording. He then quoted from

Section 7 from SB 175, "Any person who is adversely affected by the enforcement of an ordinance or regulation that violates this section on or after the effective date," which Mr. Brooks stated was June 2 when the governor signed it into law, and goes on to say, "those persons can sue for damages."

Mr. Brooks then mentioned NRS 236.373, which he said has been on the books for a while, regulates only concealed carry in public buildings. He noted that the sign out in front of the library that prohibits firearms, per Mr. Brooks, only impacts concealed carry by a concealed carry permit holder. It does not in any way regulate open carry. This law, per Mr. Brooks, says it is lawful to carry unless certain circumstances are met and he claims those certain circumstances are not met by this building.

The statute he was presumed to be trespassed under is new to him, NRS 379.040, which guarantees free and open access to libraries. He said he and his children were not provided with free and open access.

Mr. Brooks requested an agenda item to fix this before the Library District gets sued and stated that is where this is going.

Garrett Johnson –

Mr. Johnson said he was from Henderson and was the author and editor of NevadaCarry.Org, a firearms rights and laws website. He was at the meeting to speak out against the illegal actions of library staff and administration which prohibit the legal open carry of firearms in libraries. He said that several patrons' openly carrying handguns have been improperly asked to leave. Johnson said state law only prohibits concealed firearms in public buildings posted with signs.

Mr. Johnson said he is asking the Board to immediately end this practice and order the District staff and administration to comply with state law. Johnson said state law reserves all rights to regulate the possession of firearms to the legislature. Any local laws, regulations or rule or ordinances to the contrary have been declared null and void.

Mr. Johnson continued to say that state firearm pre-emption laws prohibit the library from making any rule or policy prohibiting openly carried firearms. He said the official District Rule of Conduct #3 only prohibits concealed carry firearms by reference to that statute that prohibits concealed firearms in the building.

Mr. Johnson said that even the administration seems to be making its own rules, claiming that NRS 379.040 gives them the power to make such a prohibition. The power to make such regulations belongs solely to the Library District Board and not the administration. He said there is no such District rule actually prohibiting openly carried firearms, though, the unlawful practice and policy would be in violation of state preemption laws.

Mr. Johnson then said that in private conversation recounted on Facebook, a citizen reported a conversation with District Counsel Welt. Apparently, Welt stated he was aware of state pre-emption law but

open carriers would still be kicked out and Welt expected the District to be sued. If these allegations are true, Johnson believes they are totally irresponsible. If citizens are forced to sue for redress of this grievance and prevail, this Board should be held accountable to the public. Taxpayers should not be forced to bear the burden of malfeasance.

Mr. Johnson said that that last year the Henderson Library Counsel advised the Henderson Board of Trustees that openly carried firearms in the public buildings were permitted. They chose to abide by state law. That actually came up because of an incident Mr. Johnson was involved in. This Board's direction could easily remedy this Board's situation by ordering staff to abide by state law, taking the same position the Henderson Library did. Staff could be properly educated with little more than a memo, thus avoiding frivolous expense of taxpayer dollars. He thanked the Board.

Tony Shelton –

Mr. Shelton is from Las Vegas and opened his remarks by saying that the West Charleston branch is very special to him because this is where his 13 year old daughter has been coming since she was one or two years old. She has learned a lot within these walls. Shelton understands how those who are not used to seeing private citizens armed for the protection of their own families and others could initially be uncomfortable with that idea. The answer to that is education, just what libraries are all about. The fact is, Shelton continued, we have over 300 million people in this country and with all the senseless and premeditated murders that have happened over the past few decades, not a single one of them can be attributed to an otherwise law-abiding open carrier. To give you an idea of how the fear is unfounded, Shelton said he saw police officers here tonight and he believed the District expected Rambo to come out. The fact is, some of these people tonight are former military, police, security or even just responsible mothers and fathers. Many of them have openly carried firearms for years from sunrise to sunset without interruption except when the former laws required them to leave their firearms at the safety of their side and leave them in an unsecured vehicle.

Mr. Shelton said that educating our children to the fact that Americans have God-given rights for self-protection and some who are willing to carry a firearm to ensure their own safety and the safety of others around them is important. These should be admired qualities rather than demonized. Fear cannot override the law. He remembered some of the pornography issues at the District. He feared that his daughter was going to be able to see pornography when she came in here by walking behind something or somebody looking at a book or something like that. But he cannot harass someone in the library, because the law gives the libraries wide discretion as to what the library can consider pornography and things like that.

Mr. Shelton continued to say that we are all bound by the same laws. At the same time, there is state law that says you cannot harass

someone who is a legal firearm carrier from open carrying. Lastly, working as a policy director for Assemblywoman Shelley Shelton in this district, he was in her office, when a District representative came in and asked for more funding for the library. Shelton said he did not recall an excess of funds available to deal with lawsuits that could potentially come when the only thing that needs to be done is the stroke of a pen and to change the regulation. He thanked the Board.

Assemblywoman Shelly Shelton –

Ms. Shelton stated she was rather impressed with the previous speakers as they said everything she was going to say. She has been receiving emails and phone calls from the various situations that people have previously described. Where people have been open carrying in the libraries they have been asked to leave. When patrons have tried to educate the employees that they have the right to open carry in the library, they have been threatened with arrest and trespass. These people are not carrying concealed weapons. She said her initial intention in coming has been to make the Board aware of this problem and have the Board put this on the agenda so the public could voice their opinion but she changed her mind while listening to previous speakers. It is just a matter of the Board sending a memo to let employees know what the intent is. It is new so not everybody probably is aware of what has been happening but, it is the law, and she would hope that the District wants to follow the law. She thanked the Board.

Debra Banks –

Ms. Banks wanted to reiterate how important it is for homeschooling parents to come into the library, teach children to protect themselves and how open carry is really important to us. Banks wants to make sure the District does what is right by us. She said she can then continue to come into libraries to teach children. She thanked the Board.

Jessica Cardiel –

Ms. Cardiel came to support women who open carry. A lot of us, she said, are mothers and come to the library. She said a lot of us want to be able to protect our families. She noted that someone said earlier, we never know where crime is going to happen. Cardiel said she wanted the opportunity to protect herself and her children. She hoped some kind of changes would be made.

Applause was heard.

Adelaide Chen –

Ms. Chen is a digital editor at the *Las Vegas Review-Journal*. She said she has made many public records requests, probably 30 in the last three months. Chen is working on a public salaries project which involves state employees, universities, libraries, schools and she was able to obtain the employee salaries for the Library District for 2014. However, Ms. Chen said she was denied the branch locations at which the District employees work. She did receive locations for CCSD employees, but for some reason, it is a safety issue at the Library

District, per Karen Bramwell on the advice of counsel. When Chen responded that the state public records law does not say a public records request denial based upon safety could be upheld, Bramwell said that the record within the library system in 2014 did not exist. Since the record does not exist, Chen said she was told the District does not have to create it.

Ms. Chen said she was a little disappointed as she has not had this problem with other public agencies, just the Library District. Chen is requesting Trustees to take another look at this request and address and rectify it, because she represents a newspaper. If she is having an issue with this, because she represents a newspaper, a taxpayer may have an even worse time getting a document that they needed. She thanked the Trustees.

Adjournment
(Item XII.)

Chair Saunders adjourned the meeting at 8:02 p.m.

Respectfully submitted,

Ydoleena Yturralde, Secretary

2015 ATTENDANCE

Appendix A

November 12, 2015 Regular Board Meeting

2015		January 8 Regular Board Mtg	February 12 Regular Board Mtg	March 12 Nominating Committee Mtg	March 12 Regular Board Mtg	April 9 Finance and Audit Cmte	April 9 Regular Board Mtg	May 19 Bylaws Cmte Mtg	May 21 Regular Board Mtg	June 11 Nominating Cmte	June 11 Regular Board Mtg	July 9 Regular Board Mtg	August 13 Purchasing Policy Committee	September 10 Regular Board Mtg	October 8 Regular Board Mtg	November 12 Finance and Audit Cmte	November 12 Regular Board Mtg
Benavidez*	Kelly	P	P	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Bilbray-Axelrod	Shannon	P	P	P	P	P	P	A-E	P	P	P	P	P	P	P	P	P
Crear	Keiba	P	P	P	P	P	P	P	A-E	P	P	P	P	P	P	P	P
Drake	Marilyn	P	P	P	P	P	P	P	P	A-E	P	P	P	P	P	P	P
Ence	Randy	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
Melendrez**	Jose	X	X	P	P	A-E	P	P	P	P	P	P	P	P	P	P	P
Moulton	Sheila	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
Ortiz	Felipe	P	P	P	P	P	P	P	P	P	P	A-E	P	P	P	P	P
Saunders	Michael	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
Wadley-Munier	Robin	A-E	P	P	P	P	P	P	P	P	A-E	P	P	P	A-E	A-E	A-E
Yturralde	Ydoleena	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P

attended Committee meeting but not a member

A-E Excused Absence

A-U Unexcused Absence

* Term expired March 6, 2015

** Appointed for a term beginning March 6, 2015

as of November 16, 2015

P B T K

**PIERCY BOWLER
TAYLOR & KERN**

Certified Public Accountants
Business Advisors

LAS VEGAS - CLARK COUNTY LIBRARY DISTRICT

**REQUIRED
COMMUNICATIONS
LETTER**

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

**FOR THE YEAR ENDED
JUNE 30, 2015**

LAS VEGAS - CLARK COUNTY LIBRARY DISTRICT
REQUIRED COMMUNICATIONS LETTER

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P B T K

PIERCY BOWLER
TAYLOR & KERN

Certified Public Accountants
Business Advisors

Board of Trustees and Audit Committee
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, 2015, 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 4, 2015, and these matters do not change that report.

The purpose of this communication is solely 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.

Piercy Bowler Taylor & Kern

November 4, 2015

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

MANAGEMENT'S RESPONSIBILITY

Prior to issuance of the District's annual basic financial statements and our report thereon, it is management's responsibility to provide those charged with governance responsibilities, 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, 2015, audit.

MATTERS INVOLVING INTERNAL CONTROL

We planned and performed our audit of the basic financial statements of the District as of June 30, 2015 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 *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 for the useful lives of the District's capital assets.

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.

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 4, 2015, 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 the U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, 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 4, 2015, 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 OMB Circular A-133, 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.

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.

**REPRESENTATIONS SOUGHT
FROM MANAGEMENT**

November 4, 2015

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 (the District), including any accompanying or supplemental information, as of June 30, 2015 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 \$6,000 individually or \$9,000 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. 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 all resource restrictions and 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.

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, 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.
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 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

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.** 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. **Fair value measurements.** All assets and liabilities recorded in the financial statements at estimated fair value are appropriately valued and reported 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.
7. **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.
8. **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.
9. **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), 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), or 11) other unrecorded liabilities.

10. **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 reports dated July 1, 2014, 2011 and 2008, which are appropriate in the circumstances.
11. **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.
12. **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 determination that may be made only by a court.
13. **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).
14. **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. Except as disclosed in the financial statements or an attachment to this letter, 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 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 U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 OMB Circular A-133, 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 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 OMB Circular A-133, 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 OMB Circular A-133. We are also responsible for the completion of the "data collection form" and the submission of our "reporting package" as required by OMB Circular A-133.
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.

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

Dr. Ronald R. Heezen, Executive Director

Fred James, Chief Financial Officer/Deputy Director