

**Agenda**  
**North Riverside Public Library District**  
**Board of Trustees**  
2400 S. Des Plaines Avenue  
North Riverside, Illinois  
**Regular Meeting, July 16, 2018**  
**7:00 PM**

**1. Open of Meeting**

- A. Call to order
- B. Determination of quorum
- C. Recognition of visitors to the meeting
- D. Approval of agenda

**2. Open Forum**

Audience Note: If you wish to speak to the Board, please read and complete the open forum sheet provided and give it to the Board Secretary.

**3. Financial reports**

- A. Finance Committee Report (Brad Lanken, chairman)
- B. Approval of financial statements (action)
- C. Approval of Warrant List #18-06 (action)
- D. Authorization to transfer \$80,000 from the money market to the checking account (action)
- E. Approval of Tax Review Settlement (action)

**4. Committee Reports**

- A. Building and Grounds (Ken Rouleau, chairman)
  - 1. HVAC and Lights Replacement (action)
  - 2. Service and Inspection Log (information)
  - 3. Repair Log (information)
- B. Strategic Planning (P. J. Folz, chairman)
  - 1. Strategic Initiatives Mini-Staff Grant (action)
- C. Personnel (Greg Gordon, chairman)
  - 1. Maintenance Job Description (action)
- D. Policy (Priscilla Skenandore, chairman)

**5. President**

**6. Other Action Items**

- A. Approval of the minutes
  - 1. June 18, 2018 Board Meeting (action)
  - 2. June 28, 2018 Special Board Meeting (action)
- B. Audit Engagement Letter (action)

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**7. Information items**

- A. Committee Meetings
- B. Calendar
- C. Memorial Books Report
- D. Correspondence
- E. Board action log
- F. Trustee continuing education
- G. Grants
- H. Advocacy
- I. RAILS & SWAN

**8. Closed session** (The Board of Trustees may decide, by a roll call vote, to convene in closed session if there are matters to discuss confidentially, in accordance with the Open Meetings Act)

**9. Return to open session**

**10. Possible action item** (pertaining to closed session discussion)

**11. Adjournment**

*Note: Agenda items may be added that pertain to discussion or information.  
No items may be added to the final agenda that require Board action.*

**Next regular Board Meeting is scheduled for August 20<sup>th</sup>, 2018 at 7pm.**

### 3. e. Approval of Tax Review Settlement

- This settlement was proposed by our attorney. The settlement is for the Riverside Golf Club's 2014 and 2015 appeals. This proposed settlement amount is less than 25% of the requested refund. Director recommends that the Board authorize me to execute the settlement documents.

### 4. a. 1. HVAC and Lights Replacement

- Thursday the 19<sup>th</sup> at 10am, Project Green (a ComEd partner) will be coming to review our HVAC and lighting to see what is eligible for refunds/reimbursement under the ComEd grant.

### 4. c. 1. Maintenance Job Description

- Attached is the job description for a regular part time maintenance position at the library. We are currently paying \$15/hour and I would suggest that we continue with that amount. This job description has been reviewed by our current maintenance man.

**North Riverside Public Library District**  
2400 S. Des Plaines Avenue  
North Riverside, Illinois 60546

Minutes

Special Meeting of the Board of Trustees

June 28<sup>th</sup>, 2018

6:30pm

1. Meeting was opened by President Corgiat at 6:35pm with all board members present; Al Pineda, Greg Gordon, PJ Folz, Brad Lanken, Ken Rouleau, Priscilla Skenendore, and Annette Corgiat. Library Director Starosta was also in attendance. Trustee Rouleau motioned to approve the agenda. Motion was seconded by Treasurer Lanken. All in favor.
2. There was no audience in attendance.
3. The Board of Trustees reviewed the 4 proposals received. Director Starosta explained what each included and the pricing structure. Motion was made by Trustee Rouleau to accept the bid from Lauterbach & Amen, LLP for 3 years of accounting service beginning with Fiscal Year 2018/2019. Motion was seconded by Treasurer Lanken. Roll call vote: Aye – President Corgiat, Vice President Gordon, Treasurer Lanken, Secretary Folz, Trustee Rouleau, Trustee Pineda, and Trustee Skenendore; Nay – none. Motion approved.
4. The Board of Trustees reviewed the updated draft of the 2018/2019 working budget. Treasurer Lanken made the following changes: \$2000 was moved from Accounting services and split into \$1500 in administrators salaries and \$500 in retained earnings. Treasurer Lanken made a motion to approve the budget as amended. Trustee Rouleau seconded. Roll call vote: Aye – President Corgiat, Vice President Gordon, Treasurer Lanken, Secretary Folz, Trustee Rouleau, Trustee Pineda, and Trustee Skenendore; Nay – none. Motion approved.
5. President Corgiat updated the Board on the status of the 4<sup>th</sup> of July parade. She secured a truck from Rizza Ford for the library to use and has purchased candy. Staff will decorate the truck either Monday or Tuesday when its delivered. The them this year is celebrating our new board members and staff. Trustees Pineda and Skenandore will be riding in the truck and Director Starosta, new Adult Librarian Lizzy Boden and new administrative assistant Veronica Martinez will be riding in the truck as well.
6. A motion to adjourn the meeting was made by Vice President Gordon and seconded by Trustee Rouleau met with full board agreement at 7:12pm.

Minutes prepared by Director Starosta.



# **NORTH RIVERSIDE PUBLIC LIBRARY**

NORTH RIVERSIDE, IL

## **Strategic Initiatives Mini-Grant Opportunity Proposal**

### **Strategic Initiatives Mini-Grant Application:**

The goal of our Strategic Initiatives Mini-Grant is to allow staff members to be creative and help the library move toward our goals and better fulfill the needs of our community. Below are the designated priorities and goals. Please review them and be sure that your project targets one of these priorities. (Circle the priority you are targeting)

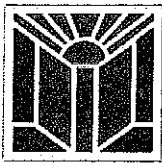
- Satisfy Curiosity: Lifelong Learning
  - o Seniors will have the skills they need to support their new and continued interests and their desire for self-directed personal growth.
  - o Adults will have the resources they need to satisfy their curiosity on a variety of topics.
- Stimulate Imagination: Reading, Viewing and Listening for Pleasure
  - o Elementary school age children (ages 5-9) will discover materials and programs that stimulate their imaginations, satisfy their curiosity and foster a love of reading.
  - o Teens and tweens (ages 10-17) will have a supportive environment that provides pleasurable reading, viewing and listening experiences that respond to their current interests.
- Visit a Comfortable Place: Physical and Virtual Spaces
  - o Everyone will feel welcomed and find comfortable space in the library that meets their needs.
- Connect to the Online World: Public Internet Access
  - o Seniors will have the access and training they need to support their new and continued interests in the digital world.
  - o Adults will have the resources they need to explore the internet and located online resources and services.
  - o Children will have the resources they need to explore the internet and locate online in a safe and appropriate environment.
- Create Young Readers: Early Literacy
  - o Families with children under the age of five will instill a love of books and reading in their children.
- Get Facts Fast: Ready Reference
  - o Residents will have someone to answer their questions on a wide array of topics of personal interest.

Name \_\_\_\_\_

Date \_\_\_\_/\_\_\_\_/\_\_\_\_

Project Title \_\_\_\_\_

Budget \$ \_\_\_\_\_



**NORTH RIVERSIDE  
PUBLIC LIBRARY**

NORTH RIVERSIDE, IL

Describe your project: \_\_\_\_\_

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Who else will be involved in this project? \_\_\_\_\_

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Timeline (when do you plan to start/finish your project) \_\_\_\_\_

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How will you spend the budget (on what): \_\_\_\_\_

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How does this relate to one of our goals? \_\_\_\_\_

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Thank you for submitting this project. The Strategic Initiatives Mini-Grant will be reviewed quarterly in January, March, August and October.

**NORTH RIVERSIDE PUBLIC LIBRARY DISTRICT  
POSITION DESCRIPTION**

**Approved:**

**POSITION: Maintenance**

**DEPT: MAINTENANCE**

**JOB PURPOSE:** To identify and repair or suggest repairs to the library building and grounds. To be responsive to library structure and grounds issues as identified by staff members.

**ORGANIZATIONAL RELATIONSHIPS:** Supervised by the Library Director. May supervise volunteers.

**ESSENTIAL RESPONSIBILITIES AND DUTIES:**

**The following duties are normal for this classification. These are not to be construed as exclusive or all inclusive. Other duties may be required and assigned.**

Responsible for repairing or replacing broken fixtures in the bathrooms, stopping leaks and any non-cleaning maintenance or for suggesting major repairs to be done by an outside company. Responsible for repairing or replacing broken light fixtures and burned out bulbs through the building. Responsible for minor painting projects and wall paper maintenance. Responsible for seasonal planting and decorating. Responsible for minor flooring repairs/replacement, cabinetry repair/replacement, furniture repair/replacement. Other updates as suggested or identified. (75%)

May work with different departments to give small 'how to' programs. (5%)

Works to identify areas of improvement to the library facility and grounds and plans improvements within the budget with the director and head of the Library's Building and Grounds committee. (20%)

**NECESSARY KNOWLEDGE, SKILLS AND ABILITIES:** Thorough knowledge of maintenance of commercial facilities and grounds. Ability to work well with patrons and co-workers. Good verbal and written communication skills. Ability to relate well to the public and to represent the library effectively to community groups. Ability to creatively solve problems and provide accurate information to the library administration. Ability to handle fast-paced, often multiple, inquiries from the staff. Ability to plan, lay out and coordinate the work of or with others. Ability to work without supervision.

**ESSENTIAL PHYSICAL/MENTAL REQUIREMENTS:** Hand/finger dexterity sufficient to use tools and make repairs. Visual acuity to read fine print and numbers and aural acuity sufficient to understand speech in person and by telephone. Ability to bend, reach, and lift materials weighing up to 50 lbs. Ability to read, write, and communicate fluently in English.

**QUALIFICATIONS FOR APPOINTMENT:** High school diploma and minimum of 2 years facility maintenance experience. Commitment to work evenings and weekends regularly.

**NORTH RIVERSIDE PUBLIC LIBRARY DISTRICT**

2400 S. DesPlaines Avenue

North Riverside, IL 60546

**Minutes of the meeting of June 18, 2018**

1. Open of Meeting

A. The meeting was called to order by President Corgiat at 7:31 p.m. Roll call was taken.

Present: Annette Corgiat, P. J. Folz, Greg Gordon, Al Pineda, Ken Rouleau, Priscilla Skenandore

Absent: Brad Lanken

Also Present: Natalie Starosta, Director; Jean DiMonte of DiMonte and Assoc; Jill Cannizzo

B. A quorum was established.

C. There were no visitors at the meeting

D. Trustee Rouleau made a motion to approve the agenda as presented with the transfer amount of \$40,000. Trustee Folz seconded the motion. All in favor.  
Motion carried

2. Open Forum

No visitors

3. Financial Reports

A. Treasurer Lanken was absent, no report

B. Jean DiMonte presented the financial reports for the month ending May 31, 2018. Some real estate tax deposits came in during May.

C. Finance Committee Report - Treasurer Lanken is absent.

D. Trustee Rouleau made a motion to approve the financial statements as presented. Trustee Pineda seconded the motion. A roll call vote was taken.

Ayes: Annette Corgiat, P. J. Folz, Greg Gordon, Al Pineda, Ken Rouleau, Priscilla Skenandore

Nays: None

Motion carried

E. Trustee Rouleau made a motion to approve Warrant List #18-06 in the amount of \$33,269.85 Trustee Folz seconded the motion. A roll call vote was taken.

Ayes: Annette Corgiat, P. J. Folz, Greg Gordon, Al Pineda, Ken Rouleau, Priscilla Skenandore

Nays: None

Motion carried



F. Trustee Pineda made a motion transfer \$40,000.00. Trustee Skenandore seconded the motion. A roll call vote was taken.

Ayes: Annette Corgiat, P. J. Folz, Greg Gordon, Al Pineda, Ken Rouleau, Priscilla Skenandore

Nays: None

Motion carried

4. Committee Reports

A. Buildings and Grounds (Ken Rouleau, chairman)

1. Update on building repairs - elevator was inspected and there was no problems. Bi-annual roofing inspection was done this morning and all was fine. 3 fire extinguishers need to go in for annual repair. AC repair is tomorrow, Natalie will be here at 7 to let them in. Carpet is scheduled to be installed

2. Service and Inspection Log - Ken is going to work with Natalie on this

3. Repair Log - Ken is working on updating this with Natalie

B. Strategic Planning (P.J. Folz, chairman)

Nothing to report tonight

C. Personnel (Greg Gordon, chairman)

Nothing to report tonight

D. Policy (Priscilla Skenandore, chairman)

Nothing to report tonight, she will be meeting with Natalie on Wednesday

5. President

4<sup>th</sup> Of July - Natalie is working on it. Annette will schedule the car as soon as she knows that there are people to ride in it.

6. Other Action Items

A. Approval of minutes

Trustee made a motion to approve the minutes of the May 21, 2018 Board meeting as presented. Trustee seconded the motion. A roll call vote was taken.

Ayes: Annette Corgiat, P. J. Folz, Greg Gordon, Al Pineda, Ken Rouleau, Priscilla Skenandore

Nays: None

Motion carried

Trustee Folz made a motion to approve Hot Spot Lending program. Trustee Pineda seconded the motion. All ayes, motion carried.

Trustee Gordon made a motion to table the 2018-19 Working Budget until the special meeting on June 28, 2018. Trustee Pineda seconded the motion. All ayes, motion carried.

Show your Library Card - Natalie sent out the information to all Board members. She has gotten information from several area libraries on how this program runs. She will be working with the papers from Naperville to help get the program started here. She is aiming for September to begin making contacts and actually rolling out the program in March.

FY 2018-19 Meeting Schedule - was already approved but needs to be changes.

Open Meetings Act now requires that the library be open the entire time of Board meetings. Natalie suggested that Board meetings be moved to 7:00 p.m. with an end time of 8:00 p.m. that way the Library is open the entire time. Trustee

Gordon made a motion to approve the new meeting schedule stating that Board meetings will begin at 7 and end at 8. Trustee Pineda seconded the motion. A roll call vote was taken.

Ayes: Annette Corgiat, P. J. Folz, Greg Gordon, Al Pineda, Ken Rouleau, Priscilla Skenandore

Nays: None

Motion carried

#### 7. Information

A. Committee meetings - None added tonight. All meetings go through the director.

B. Calendar - no changes

C. Memorial Books Fund - nothing added tonight

D. Correspondence - nothing tonight

E. Board Action Log - all up to date

F. Trustee Continuing Education - nothing tonight

G. Grants - nothing tonight

H. Advocacy - nothing tonight

I. RAILS & SWAN - Natalie was running for the SWAN Board but didn't get on this year. She will try again next year.

ALA is this weekend in New Orleans. Natalie will be going and she is driving. She is leaving after work on Thursday and will be back next Wednesday.

#### 8. Adjournment

Trustee Rouleau made a motion to adjourn the meeting at 8:20 p.m. Trustee Pineda seconded the motion. All ayes, motion carried.

The next Board meeting is scheduled for Monday, July 16, 2018 at 7:00 p.m.

Respectfully Submitted

Jill M. Cannizzo

July 3, 2018

To the Board of Trustees and Management  
**NORTH RIVERSIDE PUBLIC LIBRARY DISTRICT**  
2400 S. Des Plaines Avenue  
North Riverside, IL 60546

We are pleased to confirm our understanding of the services we are to provide **NORTH RIVERSIDE PUBLIC LIBRARY DISTRICT** (the "Library"), for the years ended June 30, 2018, 2019 and 2020. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Library as of and for the years ended June 30, 2018, 2019 and 2020. Accounting standards generally accepted in the United States of America provide for certain required supplemental information (RSI), such as management's discussion and analysis (MD&A), to supplement the Library's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Library's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis – you need to prepare this document.
- 2) Major Funds – General and Building Funds – Schedule of Revenues and Expenditures – Estimated Receipts and Appropriations Compared to Actual.
- 3) Notes to Required Supplemental Information.

We have also been engaged to report on supplemental information other than RSI that accompanies the Library's financial statements. We will subject the following supplemental information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Other Funds – Combining Balance Sheet.
- 2) Other Funds – Combining Statement of Revenues, Expenditures and Changes in Fund Balance.

*Members American Institute and Illinois Society of Certified Public Accountants*

19070 S. Everett Blvd. ■ Suite 208  
Mokena, Illinois 60448  
p 708.478.2900 ■ f 708.478.2901

2 Mid Am Plaza, Rt. 83 & 22nd St. ■ Suite 800  
Oakbrook Terrace, Illinois 60181  
p 630.627.1114 ■ f 630.627.3039

www.og-llc.com ■ info@og-llc.com

## **Audit Objective**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplemental information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Library's financial statements. Our report will be addressed to the Board of Trustees of the Library. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

## **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

## **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Library's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

### **Other Services**

We will also prepare the financial statements for the year ended June 30, 2018, 2019 and 2020 of the Library in conformity with U.S. generally accepted accounting principles based on information provided by you.

In addition, we will provide the following services using the information provided by you:

- 1) Prepare the depreciation schedule for each year.
- 2) Prepare the Annual Financial Report for the Illinois State Comptroller for each year.
- 3) Prepare the Cook County Debt Disclosure Ordinance for each year.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Library from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Library complies with applicable laws and regulations.

You are responsible for the preparation of the supplemental information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplemental information in any document that contains and indicates that we have reported on the supplemental information. You also agree to include the audited financial statements with any presentation of the supplemental information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you

are responsible for presentation of the supplemental information in accordance with GAAP; (2) you believe the supplemental information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplemental information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of O'NEILL & GASPARDO, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of O'NEILL & GASPARDO, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation. The entity that provided this audit documentation may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Brian Gaspardo is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fees will be billed based on the amount of time involved to perform the services plus direct expenses. We estimate the fees to be \$9,500, \$9,800 and \$10,000 for the years ending June 30, 2018, 2019 and 2020, respectively. That estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. Any services we perform beyond the scope of this agreement will be billed separately on an hourly basis. Our audit engagement ends on delivery of our audit report.

We expect to begin our audit on approximately September 10<sup>th</sup> of each year. If you are unable to have the accounting records completed and ready to audit by this date, then our audit will be delayed. If the accounting records are still not ready to be audited by December 17<sup>th</sup> of each year, then our services will be billed at our standard rates in effect at that time.

Our fees will be billed as incurred and are payable upon receipt. A finance charge of 1.5% will be added to all invoices not paid within thirty days. In accordance with our firm policies, work may be suspended if your account becomes thirty days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be considered complete upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenses through the date of termination.

In the event of any dispute arising in connection with our services to you, damages will be limited exclusively to the total fees paid during the calendar year of the dispute.

We appreciate the opportunity to be of service to the Library and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return this letter to us.

Very truly yours,



O'NEILL & GASPARDO, LLC

**RESPONSE:**

The services described in the foregoing letter are in accordance with our requirements. The terms described in the letter are acceptable to us and are hereby agreed to.

**NORTH RIVERSIDE PUBLIC LIBRARY DISTRICT**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date