



# Laventhol & Horwath

Certified Public Accountants

Valley Bank Plaza, 14th Floor  
300 S. 4th Street  
Las Vegas, Nevada 89101  
(702) 384-1120

November 8, 1989

Mrs. Carroll Gardner, Librarian  
Henderson District Public Library  
Henderson, Nevada 89015

Dear Mrs. Gardner:

The purpose of this letter is to confirm the terms of our engagement as accountants for the Henderson District Public Library for the year ended June 30, 1989.

We will audit the financial statements and supplemental financial schedules of the Henderson District Public Library as of June 30, 1989, and for the year then ended. Our audit will be made in accordance with generally accepted auditing standards, and will include such tests of the accounting records and such other audit procedures as we consider necessary for the purpose of expressing an opinion on the fairness of the combined financial statements. Our opinion on the supplemental schedules will be expressed in relation to the basic financial statements taken as a whole.

It is not contemplated that we will make a detailed examination of all transactions or that we will necessarily discover all errors and irregularities, should any exist. We will, however, inform you of any findings that appear to us to be unusual or abnormal.

In connection with our audit of the financial statements, we will make a study and evaluation of the District's system of internal accounting control solely for the purpose of determining the nature, timing and extent of the auditing procedures necessary for expressing an opinion on the District's financial statements and will not be sufficient in scope for the expression of an opinion and, accordingly, we will disclaim such an opinion on the system as a whole.

We will issue a letter for the year ended June 30, 1989 which will contain our comments as to any instances of non-compliance with statutes or regulations relating to financial matters, to the extent our examination disclosed such matters, as required by the Nevada Revised Statutes. It should be noted, however, that our examination will not be directed primarily toward obtaining knowledge of non-compliance with such requirements. We will also issue a letter containing our comments and observations regarding our study and

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evaluation of internal accounting controls of the Henderson District Public Library. Our letter will also contain other comments and observations which we believe warrant your consideration. **Any** weaknesses noted in internal accounting control procedures which we perceive as "material weaknesses" as defined by Auditing Standards Board Statement on Auditing Standards No. 30, "Reporting on Internal Accounting Control", will be clearly segregated and separately discussed.

The total fee for these services will be \$1,500, payable upon delivery of the completed audit report.

If this proposal is acceptable to you; please sign and return the enclosed copy of this letter to signify your understanding of the arrangements.

Very truly yours,

LAVENTHOL & HORWATH

Richard H. Bowler, Partner

RHB:sc  
Enclosure

APPROVED:

By: \_\_\_\_\_

Date: \_\_\_\_\_