



119 Nagonaba St. Northport, MI 49670

www.leelanautownshiplibrary.org

**Leelanau Township Library Special Meeting of the Board of Trustees
Thursday May 6, 2024 7 pm in the Library and on Zoom**

Meeting ID: 482 391 5571

- 1. Call to Order**
- 2. Public Comment**
- 3. New Business**
 - A. ReThinking Libraries Contract**
 - B. Tobin & Co audit contract**
- 4. Public comment**
- 5. Adjournment**

Next meeting: May 20, 2024 at 7pm

RETHINKING LIBRARIES, LLC
CONSULTANT CONTRACT

This Contract, made and entered into on this 24th day of April 2024, by and between the Leelanau Township Library Board of Trustees, 119 E. Nagonaba Street, Northport, Michigan 49670 hereinafter called the "CLIENT," and ReThinking Libraries, LLC (RTL) located at 508 Villanova Ct, Ft Collins, Colorado 80525, hereinafter called the "CONSULTANT."

I. Services

The CLIENT and the CONSULTANT agree as set forth below:

- A. CONSULTANT is in the business of providing strategic planning services for libraries and other organizations. Janet Nelson shall serve as the principal consultant for CLIENT on this project with consistent support from Managing Principal, Rob Cullin, and other RTL consultants as needed.
- B. CONSULTANT shall provide services in accordance with the Proposal dated March 25, 2024 incorporated herein as part of this Contract as Attachment A.
- C. The general outline of services and responsibilities will look approximately like this in addition to those listed in the proposal, but can be adjusted as needed, as this is a time and material project.
- 1 kick-off meeting and data gathering (via Zoom virtual meeting)
 - Online survey development, hosting, and management provided by RTL but with promotion and advertising driven by the Library, printable version provided by RTL but printed and distributed by the Library (web and print in English version only)
 - Data Analysis Options: general demographics and mapping, multi-cohort comparison benchmarks, collection utilization analysis by collection segment/genre
 - 3-day onsite visit for stakeholder sessions
 - Stakeholder sessions are capped at 10 sessions total (no more than 4 in any one day and over no more than 3 days, required to be consecutive). Staff sessions and sometimes board sessions are done virtually but at the client's discretion. All sessions are in English only.
 - A Community Needs Facility Assessment
 - 1 full day onsite for *Stakeholder Retreat (~7hrs)*
 - *With one optional pre-retreat findings review virtual meeting (1 hour)*
 - RTL primary driver of Strategic Plan with library leadership in support
 - Virtual *Strategic Plan* presentation to the board
 - Virtual *Work Plan* kick-off meeting with staff
 - Library Staff primary execution of Work Plan development with RTL in close support
 - All other meetings and work are to be completed remotely or via web/video conference, unless RTL, at their discretion, chooses to be onsite.

II. Point of Contact

For purposes of this engagement, _____, will act as the primary point of contact for the CLIENT and Janet Nelson will act as the first point of contact for CONSULTANT, with Rob Cullin being the secondary point of contact.

III. Contract Costs

This project will be billed on a fixed cost basis as outlined in the proposal. The fee for this project will be \$28,900.00. Travel expenses are charged separately, and should not exceed \$2,800.00 without written approval from the CLIENT.

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IV. Timetable for Completion of the Consultation and Reports

CONSULTANT will work with CLIENT to ensure that project progresses in a timely manner and so that a draft high-level strategic plan is delivered to the CLIENT by December 31, 2024 unless otherwise agreed to by CLIENT in writing.

V. Payment Schedule

The CONSULTANT will bill the CLIENT based on the following schedule.

- For the fixed price option, billing is handled in four phases.
 - Phase 1: 25% -- Billed after initial kickoff meeting.
 - Phase 2: 25% -- Billed after start of stakeholder engagement sessions and/or survey.
 - Phase 3: 25% -- Billed after start of strategic retreat.
 - Phase 4: 25% -- Billed after the delivery of the High-Level-Plan to the CLIENT.
- For both options, these expenses will be billed as they occur:
 - Travel expenses will be billed at cost.

Any other miscellaneous (printing, shipping, etc.) expenses will be billed at cost but will be minimal.

VI. Additional Services and the use of Subcontractors

Any work above and beyond this scope will be pre-approved by the CLIENT in writing will be billed on a time and material basis for hours completed at the rates of \$150/hour for Rob Cullin or Janet Nelson, \$140/hour for other Professional Consultants and \$100/hour for Assistants/Notetakers, plus reasonable associated out of pocket expenses at cost.

CONSULTANT reserves the right to engage subcontractors subject to approval by CLIENT for the purposes of providing services herein, granted those services are in support of the project. Primary responsibility for the project and primary communications with the CLIENT shall not be sub-contracted.

VII. Ownership of Intellectual Property

To the extent that CONSULTANT has received payment of compensation as provided in this Contract, CONSULTANT hereby assigns to CLIENT all right, title, and interest in any intellectual property created or developed by CONSULTANT for CLIENT under this Contract including any reports generated herein. Notwithstanding the preceding sentence, it is understood and agreed that CONSULTANT may incorporate proprietary routines, sub routines, libraries, tools, interfaces, methodologies, procedures, templates or controls that CONSULTANT has developed, refined or licensed over time (and apart from the work done for CLIENT by CONSULTANT) for the efficient execution of common functions (collectively "CONSULTANT Proprietary Works".) With respect to these CONSULTANT Proprietary Works, all right, title and interest remain with CONSULTANT. Further, CONSULTANT and its personnel shall be free to use and employ its and their general skills, know-how, and expertise, and to use, disclose, and employ any generalized ideas, concepts, know-how, methods, techniques, or skills gained or learned during the course of any assignment, so long as it or they acquire and apply such information without disclosure of any confidential or proprietary information of CLIENT and without any unauthorized disclosure of work product.

CONSULTANT also reserves the right to share the READ-ONLY form of any public documents that result from the project, as required to further its business interests with current and future clients.

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VIII. Confidentiality/Mutual Non-Disclosure/Reliance on Client's Information

Each party acknowledges that in connection with this Contract it may receive certain confidential, sensitive or proprietary technical and business information and materials of the other party (hereinafter, "Confidential Information"). Notwithstanding the foregoing, CONSULTANT acknowledges that CLIENT is a governmental unit which is subject to Freedom of Information Act (FOIA) requests for information and as such, public records that are not exempt from disclosure may be provided to CLIENT under this engagement and may be subject to such FOIA requests. Moreover, any materials presented at any meeting of the Board of Trustees may be included in the board packet which is posted on the CLIENT website and generally available to the CLIENT employees, its patrons, and the general public. Each party, its agents and employees shall hold and maintain in strict confidence all Confidential Information, shall not disclose Confidential Information to any third party, and shall not use any Confidential Information except as may be necessary to perform its obligations under the proposal contained in Attachment A except as may be required by a court or governmental authority. Notwithstanding the foregoing, Confidential Information shall not include any information that is in the public domain or becomes publicly known through no fault of the receiving party, or is otherwise properly received from a third party without an obligation of confidentiality.

CLIENT acknowledges and agrees that CONSULTANT will be using and relying on information provided to CONSULTANT without assuming any responsibility for independent verification thereof and that CONSULTANT does not assume responsibility for the accuracy or completeness of such information or any other information regarding CLIENT.

CLIENT shall: (a) provide CONSULTANT with reliable, accurate and complete information, and such information will not contain any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements therein not misleading in light of the circumstances under which such statements are made, as required; (b) promptly notify CONSULTANT if CLIENT learns of any material inaccuracy or misstatement in, or omission from, any information previously provided to CONSULTANT; and (c) make timely decisions and obtain required management approvals.

IX Responsibilities of CONSULTANT and CLIENT

CONSULTANT is responsible for completing the project described in this Contract in a timely fashion. CLIENT and CLIENT'S representatives are responsible for cooperating with CONSULTANT by, among other things, furnishing the required information, services, and decisions relating to this Contract as expeditiously as necessary for the orderly progress of the project.

X. Limitation of Liability

The liability of the CLIENT and the CONSULTANT shall be limited to the total amount of compensation included in this Contract. In no event shall CONSULTANT be liable for any loss of profit or revenue by CLIENT, or for any other consequential, incidental, indirect or economic damages incurred or suffered by CLIENT arising as a result of or related to CONSULTANT's work whether in contract, tort, or otherwise, even if CLIENT has advised of the possibility of such loss or damages.

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XI. Termination of Contract

Either party may terminate this Contract for any reason after providing 10 days' advance written notice. In the event of termination for any reason, CONSULTANT shall be compensated for the services and expenses performed and incurred through the date of termination. Said payment to CONSULTANT shall be in the amount of a prorated portion of the fees due according to the schedule set forth in the Part V. Payment Schedule above; and CLIENT shall pay all expenses, fees, out of pockets incurred through and up to, the date of cancellation. In the event of termination by CLIENT and upon full payment of compensation as provided herein, CONSULTANT grants to CLIENT full right and title with respect to those deliverables provided to and accepted by CLIENT as of the date of termination.

XIII. Arbitration and Governing Law

In the event of a dispute regarding the meaning or performance of this Consultant Contract, the Parties shall first attempt in good faith to resolve the dispute, without formal legal proceedings, via a telephone conference or other meeting. If a resolution or settlement cannot be reached through such informal means, the Parties agree to submit such dispute to binding arbitration, with each Party responsible for its own respective attorney fees and costs, unless the arbitrator agrees in his/her discretion that an award of attorney's fees and costs to the prevailing Party is appropriate, in which case the arbitrator can award such fees and costs. The arbitration shall be governed by the then applicable American Arbitration Association rules for commercial arbitration. The Parties shall each be responsible for paying fifty percent (50%) of the cost of the arbitrator's fee. Any arbitration proceeding will be held in Northport, Suttons Bay, or Traverse City, Michigan. and Michigan law will control the interpretation of this contract as well as the parties' rights and liabilities pursuant to the terms of this contract.

XIV. Relationship of the Parties

The performance by CONSULTANT of its duties and obligations under this Contract shall be that of an independent contractor, and nothing herein shall create or imply an agency relationship between CONSULTANT and CLIENT, nor shall this Contract be deemed to constitute a joint venture or partnership between the parties. CONSULTANT shall retain the right to perform work for others during the term of this Contract. CLIENT shall retain the right to cause work of the same kind or a different kind to be performed by its own personnel or other consultants during the term of this Agreement.

XV. Employee Solicitation/Hiring

During the period of this Contract and for twelve (12) months thereafter, neither party shall directly or indirectly solicit or offer employment to or hire any employee, former employee, subcontractor, or former subcontractor of the other. The terms "former employee" and "former subcontractor" shall include only those employees or subcontractors of either party who were employed or utilized by that party on date this Contract is last executed.

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XVI. Miscellaneous Provisions

- A. Except as provided herein, neither party may assign this Contract, in whole or in part, without the prior written consent of the other party. This Contract shall inure to the benefit of, and be binding upon, the parties hereto, together with their respective legal representatives, successors, and assigns, as permitted herein.
- B. If any term of this Contract is found to be unenforceable or contrary to applicable state or federal law, it shall be modified to the least extent necessary to make it enforceable, and the remaining portions of this Contract will remain in full force and effect.
- C. Neither party shall be held responsible for any delay or failure in performance of any part of this Contract to the extent such delay is caused by events or circumstances beyond the delayed party's reasonable control.
- D. The waiver by any party of any breach of covenant shall not be construed to be a waiver of any succeeding breach or any other covenant. No custom or practice of the parties that varies from this Contract shall constitute a waiver of the right of a party to demand exact compliance. All waivers must be in writing, and signed by the party waiving its rights. This Contract may be modified only by a written instrument executed by authorized representatives of the parties hereto.
- E. This Contract constitutes the entire agreement between the parties with respect to the subject matter hereof, and supersedes all prior agreements, proposals, negotiations, representations, or communications relating to the subject matter.
- F. This Contract, including any attachment embody the entire agreement of the parties and supersede any and all prior discussions, proposals, representations, negotiations, correspondence, and other agreements with respect to the matters contained herein and may be modified only in a writing signed by both parties.
- G. All notices shall be sent in the most expeditious way possible including but not limited to facsimile, overnight courier or certified or registered mail to the addresses set forth above. Any such notice shall be deemed delivered when received.
- H. The headings contained in this Contract have been inserted solely for the convenience of the parties and shall be of no force or effect in the interpretation of the provisions in this Contract.


XVII. Signatures

This Contract is effective when it is by authorized representatives of each party. The contract may be executed in one or more counterparts, each of which will constitute an original agreement, but is not enforceable until delivery and exchange of the executed counterparts. Copies of this Contract (including facsimiles) have the same force and effect as a signed original document.

CLIENT:
Leelanau Township Library

CONSULTANT:
ReThinking Libraries, LLC
Robert S Cullin
Managing Principal

By: _____
Signature

By: 
Signature

Date Signed

April 24, 2024

Date Signed

Attachments:

Attachment A: Project Proposal dated March 25, 2024

April 24, 2024

Library Board
Leelanau Township Library
P. O. Box 235
Northport, MI 49670

We are pleased to confirm our understanding of the services we are to provide Leelanau Township Library for the fiscal year ending March 31, 2024.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the related notes to the financial statements, and the disclosures, which collectively comprise the basic financial statements of Leelanau Township Library as of and for the year ending March 31, 2024. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Leelanau Township 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 Leelanau Township 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 generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

Management's Discussion and Analysis.
Budgetary Comparison Schedules.

We have also been engaged to report on supplementary information other than RSI that accompanies Leelanau Township Library's financial statements. We will subject the following supplementary 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 will provide an opinion on it in relation to the financial statements as a whole, either in a separate written report accompanying our auditor's report on the financial statements or in a report combined with our auditor's report on the financial statements.

Combining and Individual Fund Financial Statements and Schedules
State Audit Division Auditing Procedures Report – Form L 3174.

Certified Public Accountants

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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 Leelanau Township 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 assist in preparing the financial statements of Leelanau Township Library in conformity with U.S. generally accepted accounting principles based on information provided by you. 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.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining 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 accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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 government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary 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 interpretation underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for any 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 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 Tobin & Co., P.C. 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 to the State of Michigan or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Tobin & Co., P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the State of Michigan or its designee. The State of Michigan or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to issue our reports no later than September 15, 2024. Lynn Bennett is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, will not exceed \$3,200.00 for the year ended March 31, 2024. Out-of-pocket costs will not exceed \$200.00. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed 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 costs through the date of termination. The above fee is based on the anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We will issue a written report upon completion of our audit of Leelanau Township Library's financial statements. Our report will be addressed to management and those charged with governance of Leelanau Township Library. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. 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 withdraw from this engagement.

We appreciate the opportunity to be of service to Leelanau Township 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 the enclosed copy and return it to us.

Very truly yours,

Tobin & Co., P.C.

Tobin & Co., P.C.

RESPONSE:

This letter correctly sets forth the understanding of Leelanau Township Library.

By: _____

Date: _____