

Board of Directors
Regular Meeting Agenda

Tuesday, November 17, 2020, 7:00pm
Zoom meeting
502 State St, Hood River
Jean Sheppard President

The Hood River County Library District is taking steps to limit exposure and spread of COVID-19 (novel coronavirus). In support of state and federal guidelines for physical distancing, the Hood River County Library District will hold this meeting by using Zoom Conferencing.

Please use the following phone number or video link:

1-253-215-8782

<https://us02web.zoom.us/j/86595097326>

Meeting ID: 865 9509 7326

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|---|-----------|
| I. Additions/deletions from the agenda (ACTION) | Sheppard |
| II. Actual or potential conflicts of interest | Sheppard |
| III. Consent agenda (ACTION) | President |
| i. Minutes from October 20, 2020 meeting | |
| ii. Invoice for Sage Library Consortium | |
| IV. Open forum for the general public | Sheppard |
| V. Reports | |
| i. Friends update | Fox |
| ii. Foundation update | Fox |
| iii. September and October 2020 Financial Statements | |
| iv. Director's report | Fox |
| VI. Previous business | |
| i. Grab-and-Go Services by appointment | Fox |
| VII. New business | |
| i. Auditing bids 2021-2023 (Action) | Fox |
| ii. 2020 Special District Insurance Services Best Practices Checklist for review | |
| iii. Return Safety Grant (ACTION) | Fox |
| iv. Bookmobile budget discussion | Fox |
| v. Dental Insurance Renewal (ACTION) | Fox |
| vi. Recommended expenditures (ACTION) | Fox |
| I. GPS Needle Point Bipolar Ionization system (ACTION) | Fox |
| II. Occupancy counters (ACTION) | Fox |
| III. Film – Teen space windows in atrium | Fox |

IV. Light pole discussion

Fox

vii. Closure – December 24 and January 31 (ACTION)

Fox

VIII. Agenda items for next meeting

Sheppard

IX. Adjournment

Other matters may be discussed as deemed appropriate by the Board. If necessary, Executive Session may be held in accordance with the following. Bolded topics are scheduled for the current meeting's executive session.

ORS 192.660 (1) (d) Labor Negotiations

ORS 192.660 (1) (e) Property

ORS 192.660 (1) (h) Legal Rights

ORS 192.660 (1) (i) Personnel

The Board of Directors meets on the 3rd Tuesday each month from 7.00 to 9.00p in the Jeanne Marie Gaulke Memorial Meeting Room at 502 State Street, Hood River, Oregon. Sign language interpretation for the hearing impaired is available if at least 48 hours notice is given.

Board of Directors
Regular Meeting Agenda
Supplementary information

Tuesday, November 17, 2020, 7:00pm

Zoom meeting

502 State St, Hood River

Jean Sheppard President

Notes prepared by Library Director Rachael Fox

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Meeting ID: 865 9509 7326

I. Additions/deletions from the agenda (ACTION)

Sheppard

II. Actual or potential conflicts of interest

Sheppard

III. Consent agenda (ACTION)

President

i. Minutes from October 20, 2020 meeting

Attachments: III.i. Minutes from the October 20, 2020, regular meeting

ii. Invoice for Sage Library Consortium

Attachment: III.ii. Invoice Sage Library Consortium

This membership connects us to our 70 consortium libraries, which we share materials. This funds technical staff who create an infrastructure, policies and technical support for our integrated library system software Evergreen. It also funds our courier system which runs five days per week.

The cost has increased 2.5% since last fiscal year. I was aware of the increase and budgeted accordingly.

The invoice for \$13,396 exceeds my spending authority, so I'm asking for Board approval.

IV. Open forum for the general public

Sheppard

V. Reports

i. Friends update

Fox

- The Friends of the Library did not meet in November.

ii. Foundation update

Fox

- The Foundation will send out their Annual Giving Campaign letter in November.
- The Foundation is ready to use their annual Feast of Words (FOW) in the spring to raise funds for a new bookmobile for the District. The Foundation will be meeting in December to discuss holding FOW in March virtually. It will most likely be a simplified version of the FOW with raffles and direct outreach to donors.

iii. **September and October 2020 Financial Statements**

Good news! We have received the October tax assessment for FY 2020-21 and we will receive \$19,628 more in tax revenue than we anticipated. Each year in March, we receive an estimate from Hood River County regarding the amount of property tax we will receive for the following fiscal year. We use this estimate to set our annual budget. We will receive the bulk of our tax revenue this month.

The September and October financial statements were not ready at the time of the distribution of the meeting packet. The interest allocations for September and October for our pool of money with the county will be added to the November statements, along with the November allocation. The county has just gone through a software conversion with a few general ledger applications that needed to be loaded by the software company. The county had hoped the conversion would be complete in time for our accountants to complete our financial. The county is hopeful they will be back to “business as usual” in the near future. I’m working with our accountants and I will see if they can complete the financial statements before our board meeting minus the interest allocations.

iv. **Director's report**

Fox

• **Administration**

- Oregon OSHA adopts temporary rule addressing COVID-19 in all workplaces, which goes into effect Monday, November 16. The District will be required to complete the following:
 - Each employer will need to do, at minimum, the following:
 - Complete and document an “Exposure Risk Assessment”. Draft deadline is within one month from the adoption of the rule.
 - Complete and document an “Infection Control Plan”. Draft deadline is within one month from the adoption of the rule.
 - Inform and train all employees about certain aspects of the new rules. Draft deadline is within six weeks from the adoption of the rule.
- I attended a webinar addressing these requirements on Friday, November 13 by HR Answers (Human Resources Firm recommended by SDAO). HR Answers has created templates which I will use to complete these requirements. I will provide an update at the December board meeting.

• **Collection**

- We have several options available to help our patrons browse our collection and help them select library materials.
 - We are now offering a cart of new items and a large shelf of LOT items at Curbside inside the lobby. Patrons can browse the shelves and select materials.

- We have a form on our website to help library staff select materials for patrons. Library staff will gather materials, check them out to patrons and notify patrons when the items are ready. Click here for details:
<https://hoodriverlibrary.org/select-for-you/>. Patrons can also view all our new books, DVDs, and audiobooks for all ages on our [website](#). Patrons can also check out our list of [recommended websites](#) to help you find that next great read!
- Library of Things (LOT) – We are expanding our LOT collection thanks to the donation from the Library Foundation in fiscal year 2019-20. We recently added a Karaoke machine, tool set, meat grinder and several popular board games. We working on adding a telescope and a cider press in the near future. Click this link for a full list of items or to place a hold in Sage: [Library of Things](#).
-
- **Facilities**
 - This fall we will install a new light above the library book drop and a new light pole in the library gardens. This project is funded by a matching Safety and Security grant from the Special Districts Association Oregon. The electricity has already been installed for the book drop. The new light fixture should arrive soon.
 - I've ordered a display table for our Library Lane. The table will match the other tables in our library. This project will be paid for with the remaining funds the Library Foundation donated in fiscal year 2018-19.
 - We've been experiencing issues with our new HVAC. Hunter Davvison will replace a part which is under warranty the week of November 16.
- **Programs and Services**
 - We are offering fall online programming for adults, teens, and kids. Please check out our newsletter for a full list of programs in November, <https://conta.cc/3kJdcYj>.
 - November programs
 - Adult programs
 - [Time to Write Writing Workshop \[Zoom\]](#)
 Tuesdays, 12 p.m. November 3, 10, 17
 Need some help finding time to write? Join Portland writer Brian Benson for a short series of generative writing sessions. During each session, Brian will share a short essay or poem, offer a short lesson on literary craft and lead participants into a guided writing exercise.
 - [Book Club \[Zoom\]](#)
 Thursday, November 5, 6:30 p.m.
 This month we will read [Lathe of Heaven](#) by Ursula Leguin
 - [Bilingual Conversation Group \[Zoom \]](#)

Fridays, 12 p.m.

Practice Spanish and English in this casual language exchange.

Participants will spend part of the conversations talking in English and part in Spanish.

- Teen programs

- Homework Help:

Tuesdays from 10:30 to 11:30 a.m.

Thursdays from 3:30 to 4:30 p.m.

On Zoom: <https://zoom.us/j/91001800954>

- Jackbox Game Nights [Discord]

Thursday, November 19, 4 p.m.

Grab a phone or tablet head to the Game room on the Library's Teen Discord for some silly and fun competition. Games will be chosen by the players and hosted by the Teen Librarian Rachel. This is a bring your own snack program. Sign up for the Discord

here: <https://hoodriverlibrary.org/discord-form/>

- National Novel Writing Month [Zoom]

Saturday, November 7th at 1 pm

Monday, November 30th at 4 pm

November is National Novel Writing Month to attempt to write a first draft before November ends. The library will be hosting online meetings for participating teen authors to offer support and advice to each other.

On Zoom: <https://zoom.us/j/91001800954>

- How to hatch a Dragon

November's take home teen project is dragon eggs. Eggs and scale supplies will be available starting Nov. 17 on, while supplies last.

Hatching your own personal dragon is not guaranteed.

- Kids programs

- Storytime [Facebook]

Thursdays, 10:30 a.m.

Join Teacher Jana each week for stories and songs! Live on Facebook.

- Tintin in Tibet Trivia Challenge: [Facebook]

November 25, 2 p.m.

Our Seasonal Kids' Book Club concludes with our usual trivia event, testing your knowledge of Tintin in Tibet, this Fall's book club title. The Tintin in Tibet Trivia Challenge will be held on November 25 at 2pm on our

FaceBook Live page. Challenge your siblings, crush your parents, flex on your friends. Instructions on how to enter a drawing for Tintin merch included

- Lego Drive!
The Hood River Library is calling for donations of children's books and Legos in good condition! Donations will be distributed at the Hood River School District Meal Site bus stops this fall. Please drop off items during Curbside Services.
- Outreach programs
 - The kids team is distributing free books and legos through the school district meal sites and meal delivery program! The free books were funded by the Library Foundation. They distributed 600 books to the schools last week.
 - This fiscal year, we will be distributing free books through the school migrant head start program for ages 0-5 and through the high school for teens in the migrant education program. The books were funded by the Friends of the Library.

VI. Previous business

i. Grab-and-Go Services by appointment

Fox

Attachment: VI.i. Reopening plan for the Hood River County Library District

The Hood River County Library District buildings are closed to the public. The Hood River County Library District Board approved the [Hood River County Library District Roadmap to Reopening plan](#). We moved to Stage 3 Curbside Services on Thursday, May 28.

Library staff have worked over the past month to prepare the library to allow patrons in the building by appointment for Grab-and-Go services. The main focus will be offering Core Library Services.

Highlights of service:

- Browsing (15 minutes)
- Computer use (30 minutes)
- Restrooms will be closed
- Start two days per week in Hood River
- Seating and tables have been removed from the public area in the Hood River and Cascade Locks Library to encourage the 15 minutes time limit for browsing.
- Plexiglass shields have been installed or will be installed in the next week at all the service desks.
- Library bookshelves and self-check stations has been repositioned to encourage social distancing.
- Continue Curbside Services five days per week in Hood River and two days per week in Parkdale and Cascade Locks.

As COVID-19 cases are surging in Oregon, our nation, and worldwide, I do not think this is the right time to move forward with bringing patrons into our buildings. In addition, on Friday, November 18 Governor Kate Brown announced a two-week freeze on the State of Oregon which requires some organizations to offer Curbside Services. Many health experts predict this winter will be the most difficult time during this pandemic and each person can do their part to help bring this pandemic under control. I believe the Library District should continue to do our part on limiting contact with our patrons and patrons with each other. In addition, there could potentially be more restrictions for our state and nationwide in the near future. Thankfully the end is in sight and the highly effective vaccine should be available for mass distribution in the spring.

The five member safety committee all agreed to postpone moving forward with appointments and continuing with Curbside Services. The safety committee discussed waiting until after the holidays which could greatly increase our case counts locally. We plan to reassess the situation and discuss opening for appointments in January. I would provide a recommendation to the Library Board at the January board meeting. Everything is in place to move forward when the time is right.

Our neighbor libraries in The Dalles does do not have plans to expand their services beyond Curbside and Fort Vancouver (Stevenson and White Salmon) do not have a set date to move beyond Lobby services (similar to our pickup services).

Library staff will continue to explore more ways we can support our community. We have a few ideas:

- Accept donations for all ages. We have been receiving many requests to start accepting more book donations. We currently only accept kids book donations. We are working on a plan to do this safely and efficiently.
- Create a paper form for patrons that mirrors our online form which helps us browse for items for our patrons. We hope this will help patrons who have difficulties with online forms.
- Expand our technology by purchasing more laptops and tablets for check out for our patrons, including those attending Citizenship and GED classes. There is funding available from the Friends of the Library Pat Hazlehurst Endowment fund.

VII. New business

i. Auditing bids 2021-2023 (Action)

Fox

Attachments:

- VII.i.a. Audit proposal from Pauly Rogers & Co.
- VII.i.b. Audit proposal from Handford and Associates

I requested competitive price quotes from three qualified independent certified public accounting firms to perform the annual audit for the financial statements for fiscal years ending June 2021, 2022, and 2023. We received two proposals.

One from Handford and Associates, who has 10 years of experience in government auditing in Washington State. Hanford performs the audit work but contracts with a CPA to who performs local government audits in Washington and works for a local government in Washington to review Oregon audit work. Hanford has recent audit experience in Oregon State with small government entities which have a service population of 750 to 3500. Handford has a flat rate set at \$5,250 per year.

The other proposal is from Pauly Rogers & Co., our current auditors. Pauly Rogers also audits Hood River County, City of Hood River, Port of Hood River, and Hood River County School District.

Pauly Rogers have proven to be excellent auditors. Working with them is easy, they've given us some good recommendations for internal processes, and they're professional. They also answer many of my questions throughout the year for no additional hourly rate. In 2012, 2013, and 2014, Pauly Rogers charged us \$8,100, \$8,400, and \$8,600 respectively. For 2015, 2016, and 2017, they charged us \$7,800, \$7,900, and \$8,000. For 2018, 2019, 2020, they charged us \$8,340, \$8,590, \$8,860. For 2021, 2022, 2023, they plan to charge us \$8,950, \$9,050, and \$9,150.

ii. **2020 Special District Insurance Services Best Practices Checklist for review**
Fox

The Special Districts Insurance Services (SDIS) Best Practices Program is available to all SDIS Property Casualty Program participants. Its purpose is to assist districts with implementing best practices to mitigate risk in areas of high exposure. This year's program offers each district up to a 10% credit on 2020 general liability and property insurance contributions by completing requirements. Directors must complete a checklist and then have the checklist reviewed with the governing board. I have completed the checklist and we have qualified for the 10% discount. Please see the attachment for full details.

- Affiliate Organization Membership – Credit 2%
 - Oregon Library Association
- Harassment checklist – Credit 2%
- Online Training – Credit 2%
 - Completed – online Harassment Training (Management - Rachael Fox)
- Policy (Harassment Policy) – Credit 2%
 - The Board approved the policy at the end of last fiscal year.
- SDAO/SDIS Training or Board Practices Assessment – Credit 2%
 - Completed – Assistant Director Arwen Ungar attended a virtual training.

iii. **Return Safety Grant (ACTION)**

Fox

Our former Library Director Buzzy Nielsen received a grant from the Special Districts of Oregon in 2015 for \$3,000. At that time, SDAO was focusing on supporting Districts with water intrusion issue by offering grants. The matching grant was intended to fix the northwest corner of the Hood River building, which has a water intrusion issue. There are two emergency exits from the downstairs children's library that open onto a short walkway that

leads to the Gardens. The 5' wide and 25' long walkway is sloped, and the doorways are at the bottom of that slope. Back in 2017, the board approved fixing this issue by hiring a concrete specialist to rip up the current walkway and redesign it. The new walkway would have included more drainage, including about 9' worth of load-bearing, large format drains in addition to expanding the existing drain. The walkway would be re-sloped to encourage water to travel towards the drains and away from the building.

This project did not move forward because the company we had accepted a bid to complete the project did not return my correspondence to move forward with the project.

I have since had our buildings maintenance person evaluate the area and he does not believe we need to redo the area because the drain which was upgraded by Hood River County before we became a Library District is sufficient. I called a plumber to snake the drain pipe and they found the exit spout severally clogged. They cleaned out the spout and we have not had an issue in the past two years. I will continue to monitor this drain annually.

I recommend we do not move forward with this project and save the District \$3,000. I also recommend we return the \$3,000 Safety Grant to Special Districts Association of Oregon.

This amount exceeds by spending authority. I request board approval.

iv. Bookmobile budget discussion

Fox

The Library Foundation has contributed \$43,000 towards services in Odell which can be used to purchase the bookmobile. This year they aim to raise \$60,000 for the purchase of a bookmobile through Feast of Words and regular membership and annual giving campaign.

In addition, the Library Foundation has contributed \$9,000 towards purchasing materials which can be used for the bookmobile collection.

I contacted two well known manufacturers of bookmobiles. The two units which I think our best suited for our Library District is the Pop-Up Library truck or Sprinter Van.

- Pop-Up Library truck - \$110,000



- Sprinter Van - \$175,000

This is fully equipped to allow 2 staff members and 2-3 patrons on board. It has heating and air conditioning. There are several carts which attach to the wall but can be released to roll outside using a ramp at the rear of the van. There is also an awning which allows use to set up carts and items outside, if needed.



My recommendation is to purchase the Sprinter Van. We have inclement weather in our area which would allow patrons and staff to remain warm and dry in the winter and cool in the summer during our outreach. I am confident we will be able to obtain additional grant both locally and beyond to support this endeavor. In addition, I anticipate will be carry over more money than anticipated this year, due to our buildings being closed to the public. These excess funds could help with this project.

I estimate it will cost around \$24,000 per year which includes gas (\$8,000), insurance (\$6,000), maintenance (\$8,000) and storage of the vehicle (\$2,000). We have the ability to cover these expenses in our library budget with the Urban Renewals funds, which should increase our yearly budget around \$40,000.

If the board approves of pursuing this goal, the Library Foundation is ready to start fundraising. The District will need to request multiple bids due to the cost of the vehicle.

v. Dental Insurance Renewal (ACTION)

Fox

Attachment:

- VII.v. Employee Health Care Benefits Policy

The District has used Pacificsource Insurance for the past year. We have been enrolled in adequate plan by being part of the Bend Chamber plan, which was recommended to the District by our health insurance agent. Unfortunately, we have to have 67% of employees participating in this plan and we have four staff members not participating in medical and vision coverage through the District, which results in 60% enrollment.

I recommend continuing with PacificSource for dental insurance although there will be an increase in cost due to not being eligible for the Bend Chamber Plan. If we move to a less expensive competitor, library staff will have a deductible they must meet for themselves and their family members. I anticipate will be able to rejoin Bend Chamber plan next calendar year due to a staff member switching to District insurance. The total increase to our health insurance for both medical/vision and dental will be 17% and I budget for 15%. We have the funds available to cover this slight increase and I think it will be the best way we can support our staff members.

vi. Recommended expenditures (ACTION)

Fox

Due to the excess funds of \$19,628 we are expected to receive this year. I recommend we spend the funds on the following projects.

I. GPS Needle Point Bipolar Ionization system (ACTION)

Attachment:

- VII.vi.i.a. Quote GPS NPBI Device in the roof top unit

- VII.vi.b. Brochure GPS NPBI Device in the roof top unit

I recommend we install a GPS NPBI Device in our roof top unit. The units have been proven 99.4% effective neutralizing the SARS Cov 2 Virus. These units mount inside of the air handler and treat the air before its distributed. These devices also increase the effectiveness of a MERV 8 filter to be equal with MERV 13. This will also filter wildfire smoke. There is a video which explains the technology <https://globalplasmasolutions.com/how-it-works>.

There is a high likelihood this expense will be covered by the CARES funds available for Special Districts. The quote \$9,950 exceeds my spending authority. I ask for board approval.

II. Occupancy counters (ACTION)

Attachment:

- VII.vi.ii Quote SenSource occupancy counters

I recommend we purchase occupancy counters for the Hood River building. This system could also be covered by the CARE funds. We've had libraries in SAGE reimbursed for this same unit. The occupancy counters would allow us to monitor the number of people in the building at any given time and also allow us to maintain a highly accurate people count. This will assist in running a smooth operation during the pandemic and beyond. The quote \$4,709.80 exceeds my spending authority. I ask for board approval.

III. Film – Teen space windows in atrium

Fox

The teen area is currently housed in the atrium which receives a generous amount of light. The light has damaged the spine labels on our teen materials. In addition, the area tends to heat up during the daytime which makes it difficult for teens in the sitting areas. I have received a quote from a company in Portland to install a protective film on the teen space windows in the amount of \$2,484. This film will not change the tint of the window but will block 40% of the sun's energy and 99% of the damaging UV rays. This expenditure does not exceed my spending authority but I wanted permission from the board before proceeding.

IV. Light pole discussion

Fox

We need to replace the light pole in the library gardens which was removed due to severe cracking in the pole. We can replace the pole with the same type of concrete pole which will match the existing pole in the south side of the gardens in the amount of \$2,415 for a 15' pole. We will need to add \$50 for shipping and potentially \$200 more for brackets for a grand total of \$2,665. I estimate it will cost between \$500-\$1,500 for installation and electrical work. The electricity is available and ready to connect to the unit. We could select a less expensive metal pole similar to the poles in downtown Hood River for around \$1,500.

We have received a matching grant from the Special District Association of Oregon in the amount of \$3,130. This grant will cover expenses for the outdoor book drop light and the new light pole for the gardens. I estimate the outdoor book drop light will cost around \$1,500.

I recommend we purchase the concrete pole to match our existing pole in the gardens.

vii. Closure – December 24 and January 31 (ACTION)

Fox

The Library District traditionally closes at 2pm on December 24 and January 31. Our policy states we pay employees who work 20 hours are paid for ½ day of holiday pay for each date.

Due to our reduced hours for Curbside Services, we will open on December 24 and December 31 at 12pm. Instead of only opening for two hours each day, I recommend we give the staff the entire day off and we pay them their regular wage for each of those days. This would be a one time approval due to COVID-19. I think this would be greatly appreciated by our library staff. They have worked hard during this pandemic. We have funds to cover the cost since one of our employees has been on family medical leave for three months.

VIII. Agenda items for next meeting

Sheppard

- Ethics training video
- Fine free discussion
- Library Card Policy
- Financial Management policy

IX. Adjournment

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- ORS 192.660 (1) (d) Labor Negotiations
- ORS 192.660 (1) (e) Property
- ORS 192.660 (1) (h) Legal Rights
- ORS 192.660 (1) (i) Personnel

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Board of Directors
Regular Meeting Minutes

Tuesday, October 20, 2020, 7:00pm

Zoom meeting

502 State St, Hood River

Jean Sheppard President

Notes prepared by Library Director Rachael Fox

Present: Jean Sheppard, Karen Bureker, Brian Hackett, Sara Marsden, Megan Janik, Rachael Fox (staff).

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<https://us02web.zoom.us/j/87012234956>

Meeting ID: 870 1223 4956

I. Additions/deletions from the agenda (ACTION)

Sheppard

Library Board President Jean Sheppard called the meeting to order at 7:05pm. Janik made a motion to approve the agenda as amended. Marsden seconded. The motion carried unanimously.

II. Actual or potential conflicts of interest

Sheppard

None stated.

III. Consent agenda (ACTION)

Sheppard

Hackett moved to approve the consent agenda. Janik seconded. The motion carried unanimously.

IV. Open forum for the general public

Sheppard

None present.

V. Reports

i. Friends update

Fox

There was nothing to add to the written report.

ii. Foundation update

Fox

There was nothing to add to the written report.

iii. August 2020 Financial Statements

There was nothing to add to the written report.

iv. **Director's report**

Fox

Sheppard asked about Citizenship classes. Fox stated she would reach out to Bilingual Outreach Librarian Yeli Boots to inquire if SOAR is holding classes.

VI. Previous business

i. Reopening library for Grab-and-Go Services

The board discussed opening two days per week at the Hood River branch, Cascade Locks branch and Parkdale branch. Fox stated patrons would require appointments and the District could start out small and build upon services. Fox stated it is important to continue Curbside Services at our current levels since we may have to roll backs on a local or state level. Sheppard agreed we should continue Curbside Services and add more if possible. Fox expressed concern there may be a rise in cases both locally and statewide. Fox stated she would continue to prepare the buildings over the next few weeks and provide an update at the next board meeting.

VII. New business

i. Health Insurance Renewal

Fox

Fox stated she recommended the PacificSource Gold Plan with \$1,000 deductible. Bureker made a motion to approve the selection of PacificSource Gold Plan with \$1,000 deductible. Marsden seconded. The motion carried unanimously.

VIII. Agenda items for next meeting

Sheppard

Fox asked if board members have received any feedback from the community regarding the services. The board had not received any feedback. Sheppard recommended a survey to the community. Bureker asked if staff had conducted a survey regarding hours. Fox stated the District had not. The hours were selected based upon looking at peak times during our regular open hours and ensuring we were offering evening, morning and weekend hours.

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Baker Co Library District - Sage Fund
 Sage Library System
 2400 Resort Street
 Baker City, OR 97814

Invoice

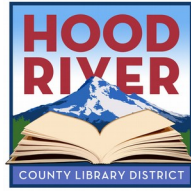
Date	Invoice #
10/16/2020	M2020-21-08

Bill To:
Hood River County Library District

Terms
Due upon receipt

Quantity	Description	Rate	Amount
	2020-2021 Sage Membership fee for Public Library (15K - 30K) Level	\$13,396.00	\$13,396.00
Please make your check payable to: Baker County Library District		Total Due	\$ 13,396.00

Hood River County Library District Reopening Plan



The Hood River County Library District leadership team has developed a staged approach to providing library services to our community in response to the COVID-19 pandemic. This plan is a work in progress and will be updated as new information is available and new health and safety guidelines and regulations are released.

Stage 1

Library Branches Closed, Virtual Library Services

Date: March 14, 2020

- Most staff work remotely, some staff work in the building
- Volunteer services suspended
- Take care of fiscal, personnel, maintenance and statistical tasks
- Offer virtual programs for all ages
- Call center and email assistance to patrons
- Staff processing new physical library materials at home
- Physical branches closed
- Outdoor book returns closed
- Preparation for next phase

Stage 2

Library Buildings Open to Staff Only

Date: March 26, 2020

- Continue services offered in Stage 1
- Collections work caught-up
- Office work routines restored
- Outdoor book returns closed
- Preparation for next stage

Stage 3: Library Services Restored Out of Building

Date: March 28, 2020

- Continue services offered in Stage 1
- Pop-Up Library/Mobile Wi-Fi Hotspot – Partnering with Hood River County School District to send a van to specific neighborhoods in Odell and Hood River
- Curbside Services (Hood River Library: Lobby pickup during inclement weather in the fall/winter months. Masks are required and available at the entrance, if needed)
- Patrons can visit their branch library to pick up holds
- Telephone reference/research assistance/reader's advisory services offered during Curbside hours

- Printing capability for Curbside Pickup
- Library material returns accepted in outdoor book returns
- SAGE Library Consortium interlibrary loan services restored
- Outdoor Wi-Fi Zones with laptops for day use
- Senior outreach to assisted living facilities
- Library of Things items for checkout
- Volunteer services suspended

Exploring:

- Adding mail delivery for home bound patrons
- Restocking of mini-libraries located around the county
- Some volunteers services restored

Stage 4

Library buildings open: Grab-and-Go Model by appointment

Date: TBA

- Continue services offered in Stage 1
- Library branches open to public and library services for the general public are provided on a limited schedule to allow for enhanced cleaning and physical distancing requirements
- Limit the number of people allowed at one time in each building by appointment to facilitate physical distancing.
- Most seating will be removed from the public floor to reduce sanitation requirements and to limit the amount of people in the building due to physical distancing requirements
- Programs and most services remain virtual
- Meeting room is designated for materials quarantine and furniture storage and will remain closed for reservations for the foreseeable future
- Study rooms will not be available
- Children's toys, costumes and coloring crayons/sheets will not be available
- Makerspace will be closed
- To limit cleaning/disinfecting requirements, bathrooms closed to the public. A public restroom is located on State Street.
- Limit computer time/wifi use in the building to 30 minutes by appointment so that sanitation can take place between users

Stage 5

Majority of Library Services Restored

Date: TBD

- Majority of library services and programs are restored
- Some virtual programs may continue
- Public meeting room and study rooms may open with limited capacity
- Some seating will be restored
- Makerspace will reopen with restrictions

- Programs for children, teens, and adults may be offered in open spaces in the library and outdoors
- Some children's toys and coloring crayons/sheets may be available
- No appointment necessary for computer use but physically distancing and sanitation procedures still are in place
- Some volunteers services continue

Stage 6: Full Library Services (All restrictions lifted)

Date: TBD

- All library programs library services are restored with new changes in place based upon new health and safety recommendations
- All volunteer services are restored

Cleaning, Disinfecting, and Safety Guidelines for all Stages

For staff:

- Each staff person disinfects their work area at the beginning, ending and hourly during their shift and will clean shared surfaces and equipment often
- Wears face coverings when working in the building and community
- Wash hands often and use alcohol-based hand sanitizers
- Work stations are set up to accommodate physical distancing between individuals
- Adhere to the Hood River County Library District COVID-19 Employee policy

For Public Areas:

- Rearrange library furniture to establish proper physical distancing
- Increase cleaning and disinfecting, especially door handles, light switches, faucets, railings, elevator buttons, high touch tables/counters, seating and tables
- Staff will wiping down computer keyboards, work station surfaces and public service desks after each patron use
- Staff will wear gloves when emptying book drop and providing Curbside and In-Person Services
- Quarantine returned materials for a minimum of 72 hours

For patrons we highly encourage the following:

- Face coverings are required in the building. Paper masks will be provided.
- Use hand sanitizer when entering and leaving the building
- Do not enter the building if you are sick
- Keep six feet of distancing from people who do not live in your household
- If able, please only send one representative from your household during Stage 4

The Hood River County Library District would like to thank the Wyoming State Library, and the Cook Memorial Library and Jackson County Library System in Oregon for sharing their reopening plans. This plan was created by drawing from their plans.

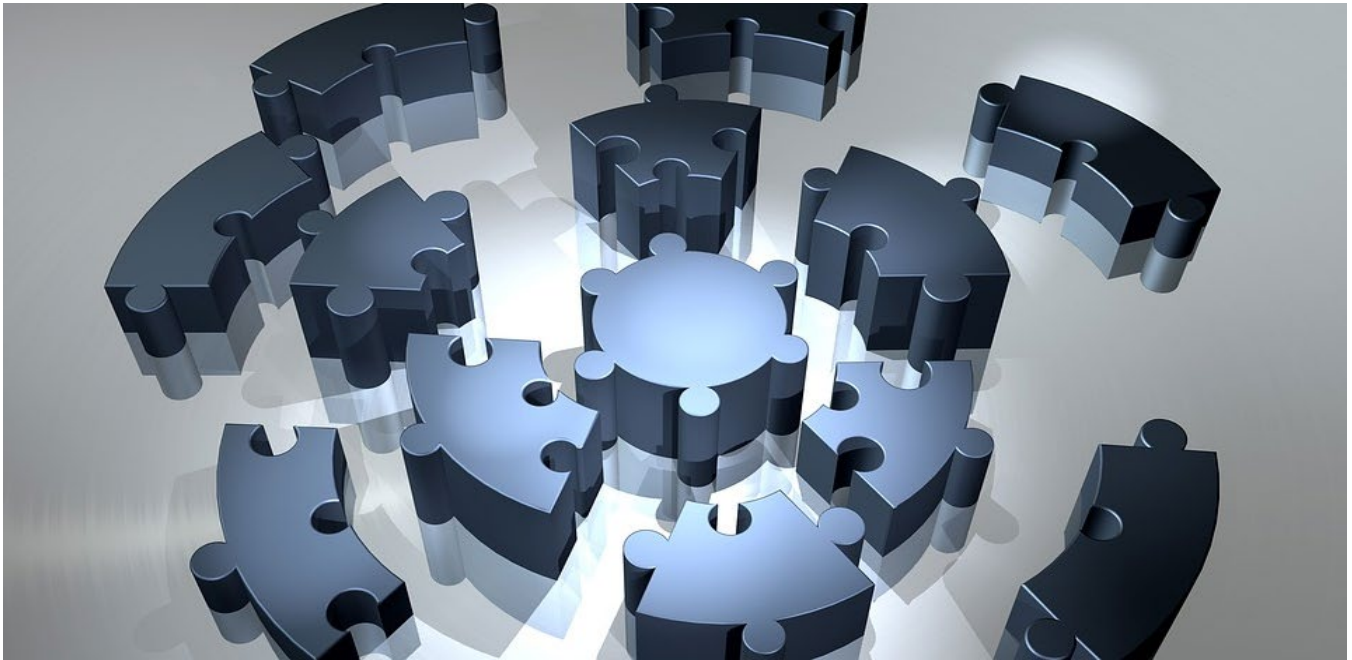
This document is a work in progress. We will update the document as new reopening plans are shared and new health and safety guidelines and regulations are released.

Draft: Last revised 7/15/20

PAULY, ROGERS AND CO., P.C.

Certified Public Accountants

The Leaders in Oregon Municipal Auditing



Auditing Services Proposal for:

Hood River County Library District

November 11, 2020

Pauly, Rogers and Co., P.C.
Tara Kamp, CPA
12700 SW 72nd Ave.
Tigard, OR 97223
(503) 620-2632
(503) 684-7523 FAX
TaraK@rascpas.com

PAULY, ROGERS AND CO., P.C.
Certified Public Accountants
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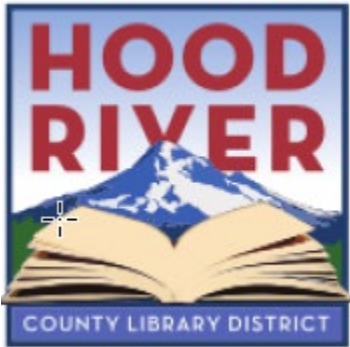
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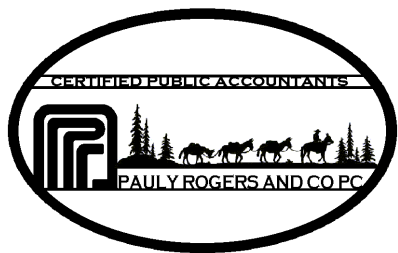
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PAULY, ROGERS, AND CO., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
www.paulyrogersandcocpas.com

November 11, 2020

Rachael Fox, Library Director
Hood River County Library District
502 State Street
Hood River, OR 97031

Thank you for the opportunity to present our qualifications to continue to serve as auditors for the Hood River County Library District for the years ending June 30, 2021, 2022, and 2023. We believe this proposal provides all the information you will find necessary about our firm and its services. We also hope this proposal shows our enthusiasm and eagerness to be your auditors.

Pauly, Rogers and Co., P.C. has been proud to provide auditing services to Oregon governmental and non-profit clients in many industries since 1947. Our experience and longevity in auditing Oregon Special Districts has put us in the forefront of the audit industry in our state. We audit more than 200 Oregon governments annually, making us one of the largest municipal auditing firms in the state. We believe an audit should not be a rote exercise. On the contrary, it should help our client develop and enhance the capabilities of their staff and help meet the challenges of the future. We believe the audit process can be a powerful tool in helping the District increase the effectiveness and efficiency of internal controls, reduce unnecessary and costly procedures, provide clear and compliant financial reports and develop best practices for financial oversight. We will not just write up audit findings and let your staff decide how to best fix the issue; instead we will work with staff to provide options on how to resolve complex audit issues in an efficient manner.

In order to best serve you, our audit provides:

- **A complete understanding of the work to be performed.** We will ensure that you are apprised of requirements, standards, and rulings that impact financial accounting and reporting, and related compliance. We will communicate during all phases of fieldwork including a discussion of all audit findings. We are committed to clear communication and do not surprise our clients with audit findings that were not fully discussed with Management on multiple occasions.
- **A large audit staff to handle all of your needs.** Our highly experienced staff will include a lead auditor on your job for all years noted above. We have over 25 auditors dedicated to auditing in the State of Oregon.

- **A commitment to servicing Special Districts in the State of Oregon.** Pauly, Rogers and Co, P.C. has a deep commitment to servicing Special Districts in the State of Oregon. We have made presentations at the Special Districts Association of Oregon conference as well as many other statewide organizations. Our commitment to servicing our state and understanding the complexities of Oregon keeps us in the forefront of auditing in the state.
- **Delivery of audit reports in a timely fashion.** We will meet your deadlines. We understand the investment you make in the audit relationship in terms of dollars and time, and we are committed to providing value with every interaction. In order to meet your deadlines we perform interim work before your books are closed, and we have a large enough staff to perform our final fieldwork at any time. Our proposed timeline is flexible and will meet your needs!
- **Free assistance with questions.** Our willingness to provide minor technical assistance throughout the year without billing for additional services has been one of the trademarks of Pauly, Rogers and Co., P.C. A great deal of discussion is expected to occur during the year, all of which helps the auditors, as well as the District properly deal with issues as they arise.

We are confident you will find our firm has the experience and ability to provide the excellent auditing and advisory services you require. You need a firm that understands how Special Districts operate. We are on the leading edge of governmental auditing in the state of Oregon, serving more entities than any other firm. We want to continue to be Hood River County Library District's auditors!

Tara Kamp, CPA, as signer of this letter, is authorized to make representations and to execute a personal services contract on behalf of the firm. This proposal is a firm and irrevocable offer for sixty (60) days from the date of submission on November 11, 2020. We may be reached at TaraK@rascpas.com or at the address and the telephone number listed on page one (1) of this letter should you have any questions.

Very truly yours,



Tara Kamp, Engagement Partner
PAULY, ROGERS AND CO., P.C.

Properly Licensed/Independence

All Shareholders are licensed by the Oregon State Board of Accountancy as Certified Public Accountants. We are members of the AICPA. All members of the firm are independent of the Hood River County Library District as defined by generally accepted accounting standards, as required by the rules of conduct of the AICPA. We require all staff members to make annual independence representations.

History and Location

Pauly, Rogers and Co., P.C. is a local firm that has been providing quality accounting services since 1947. Our Mission is to provide high quality personnel and cost effective services to meet our clients' needs with an emphasis on improving our clients' performance, profitability and accountability. We are located at 12700 SW 72nd Avenue in Tigard, Oregon.

Peer Review

Our firm underwent a peer review for the year ended April 2017, which included a review of specific government engagements. The reviewing firm issued a review rating of pass. A copy of the report is included in the Appendix.

Personnel

All four partners at Pauly, Rogers are licensed as municipal auditors dedicated to auditing Oregon governments. We also have ten Senior Managers, eighteen Associates, and four support staff, all available to meet the District's needs. Our partners value our relationships with Management and Boards, and we demonstrate this by having experienced Managers on site for fieldwork. Tiffany Elvrum will be the District's lead auditor. This approach allows for high-level communication between our staff and yours, and allows for decisions and audit issues to be resolved face to face, which results in a more efficient and effective audit experience for all involved.

Client Base and Range of Services

Our firm specializes in providing auditing and accounting services to not-for-profit and government organizations. We have a sister Company, *RAS Group, LLC*, which provides a wide range of financial, consulting and tax services to individuals and corporations. We have very experienced tax personnel who can assist with any of your needs. Having a full-service tax business under the same roof as our auditing and accounting business ensures a smooth transition for clients wishing to engage both sets of services.

Insurance

Our firm has adequate insurance coverage and can provide documentation upon request.

Sustainability

Our firm uses a paperless audit system in order to reduce our use of our precious natural resources. We also use a Sharefile portal system for the secure transfer of audit documentation between both parties. This portal system also reduces travel costs and reduces the amount of time spent in cars traveling to our audit clients, which reduces our firms' carbon footprint.

Equal Employment Opportunity

Pauly, Rogers and Co., P.C. provides equal employment opportunity to all persons regardless of age, national origin, citizenship status, physical or mental disability, race, religion, creed, gender, sex, sexual orientation, gender identity and/or expression, genetic information, marital status, status with regard to public assistance, veteran status, or any other characteristic protected by federal, state or local law.

Audit Experience

Audit Client	Service Population Estimated	Years Audited	Contact and Title	Telephone
Hood River County	23,382	10+	Tina Ruffin Director of Budget & Finance	541-387-6824
Hood River County School District	23,382	9	Sandra Buchanon Chief Finance Officer	541-387-2010
City of Hood River	7,806	10+	Will Norris Finance Director Assistant City Manager	541-387-5214
Port of Hood River	7,806	8	Fred Kowell, CPA Chief Finance Officer	541-386-6651
City of Coos Bay	16,415	10+	Nicole Rutherford Finance Director	541-269-1181
Banks School District	1,200	10+	Joni Spencer Business Manager	503-324-2591
City of Troutdale	16,379	10+	Erich Mueller Chief Finance Officer	503-674-7231

This is only a partial list of audit clients that have similar needs. Since we perform well over **200** total engagements in the state of Oregon we did not include them all. Please contact us if you would like additional listings of our clients.

Staffing

Tara Kamp will act as the Engagement Partner. Roy Rogers will act as a Concurring Partner on the audit. We have found this review procedure essential in providing quality audit reports for our clients. Lanae Phelps will act as our compliance manager on the audit. The audit manager will be directly involved in managing and performing all aspects of the audit. Resumes have been provided for key staff members involved in the audit, including their credentials and history with the firm. We also do not rotate staff so you can expect, barring turnover, to have the same managers and staff on your audit.

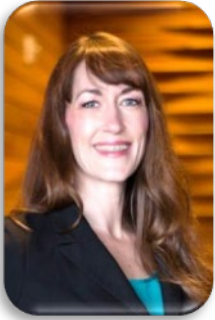
Experience in Conducting Audits of Oregon Special Districts

Our firm has over 70 years of serving Oregon and its local governments. Our extensive experience with Oregon governments has allowed us to develop procedures and practices that allow us to stay at the forefront of governmental auditing in our state.

We have also developed specialized audit programs and procedures to ascertain compliance with the many requirements of the Single Audit Act Amendments of 1996 and OMB Uniform Guidance, the Oregon Revised Statutes and other state and federal audit and reporting requirements. Our professional library contains all available specialized audit programs for federal financial assistance programs. Over 30 of our current engagements have Single Audits.

The GFOA Certificate of Achievement for Excellence requires strict conformity with professional standards and requires additional information about the municipality in the program. For the year ended June 30, 2019, we had a total of 18 clients who submitted to GFOA. Two of our partners have been GFOA reviewers. If you desire to get your GFOA certification, our staff will assist in obtaining this award.

Tara Kamp, CPA
Engagement Partner**Profile**



Tara joined Pauly, Rogers and Co., P.C. after having graduated with honors from Portland State University with a Bachelor of Science in Business Administration with an emphasis in Accounting. Tara focuses solely on municipal auditing which has led her to become an expert in the field. She has been in a leadership position for more than 11 years at the firm and has been involved in hundreds of municipal audits. During that time she has developed strong relationships with her audit clients as she goes to great lengths throughout the year to answer questions and help solve problems.

Presentations

- Speaker at the Oregon Association for School Business Officials on a variety of topics, including Internal Controls and Best Practices
- Speaker at Zone Meetings for Educational Service Districts on key accounting internal controls, and GASB Statements

Education, Designations, and Professional Memberships

- Bachelor of Science Degree in Business Administration from Portland State University
- Certified Public Accountant
- Licensed Oregon Municipal Audit
- OSCP Member
- AICPA Member
- Oregon Government Finance Officers Association Member
- Oregon Association of School Business Officials Member
- Past GFOA Technical Reviewer for the CAFR Program
- Past OSCP Education Foundation Board of Directors

Similar Clients Serviced

- Hood River County Library District
- Hood River County School District
- Scappoose Public Library District
- Coos County Airport District

Roy Rogers, CPA, CGFM

Concurring Partner

Profile



Roy R. Rogers is the Managing Partner of Pauly, Rogers and Co., P.C. During his tenure, the firm has grown from a staff of four to over 30 employees. He has extensive experience auditing local governments, as well as hundreds of not-for-profit entities. His work currently includes fieldwork, report preparation, planning, supervision and final reviews.

Roy has been the Engagement Partner on numerous compliance and financial audits, as well as various consulting engagements. He has over 40 years of direct experience in accounting, auditing and consulting to governmental entities. He manages the firm's engagements to document, evaluate and make recommendations for improvement in internal control systems.

Roy has performed peer reviews for other firms, as well as risk assessments and internal control evaluations. He also speaks at state and international events on leadership and organizational excellence.

Professional Achievements

- Past AICPA Council and Committee member
- OSCP Past President
- Oregon State Board of Accountancy Liaison
- Tigard Rotary Past President
- Past Mayor of Tualatin

Education, Designations, and Professional Memberships

- Bachelor of Science Degree in Accounting, from Portland State University
- Certified Public Accountant
- Licensed Oregon Municipal Auditor
- Certified Government Financial Manager
- Certified Global Management Accountant
- OSCP and AICPA Member
- Past GFOA Technical Reviewer for the CAFR Program

Similar Clients Serviced

- Silver Falls Library District
- Tigard Tualatin Aquatic District
- Josephine Community Library
- North Lincoln Rural Fire Protection District

Lanae Phelps, CPA
Senior Manager**Profile**

Lanae received a Bachelor Degree in both Accounting and Business: Finance from George Fox University. Since joining Pauly, Rogers and Co., P.C., she has been involved in hundreds of audit engagements with both municipal and not-for-profit clients. She has extensive audit and review experience, including completing all phases of the audit and review process. She has been at the firm for over nine years, and has been in a leadership position for seven years. During that time she led an audit team with over 30 clients and ensured each audit report was issued in a timely manner and that each client was satisfied with their audit experience. She enjoys interacting with clients and works hard to ensure that the audit process goes as smoothly as possible with minimal disruptions to the client.

As the Compliance Manager, Lanae will assist with researching any difficult accounting and reporting issues and will provide technical support for the engagement team with implementing new audit standards. She spends significant time researching standards and regulations to ensure the firm is in compliance with the proper rules and regulations. She will review the audit report and financial report after they have been prepared for accuracy. Lanae is always available for the engagement staff and clients to answer questions and help solve problems.

Presentations

- Speaker at the 2015 Oregon Association for School Business Officials on the topic of Preparing for an Audit and CAFR
- Presenter at a multitude of board meetings to discuss client audit reports with the board
- Presenter at internal continuing professional education trainings for staff on various topics

Education, Designations, and Professional Memberships

- Bachelor of Art Double Degree in Accounting and Business: Finance from George Fox University, with a Minor in Spanish
- Certified Public Accountant #15304
- Licensed Oregon Municipal Auditor #1633

Tiffany Elvrum
Manager**Profile**

Tiffany Elvrum graduated from Washington State University with a Bachelor of Arts degree in Business Administration with an emphasis in Accounting. Since joining Pauly, Rogers and Co., P.C., she has worked on several engagements of various sizes and complexity. Tiffany would take the role of leading the engagement from performing and organizing field work to completing financials. She understands the auditing and financial standards associated with municipal agencies ensuring that each aspect and requirement is met.

When managing between clients and staff, Tiffany ensures that there is open communication and understanding to achieve quality and efficiency for any engagement.

Education, Designations, and Professional Memberships

- Bachelor of Arts degree in Business Administration from Washington State University

Similar Clients Serviced

- Hood River County Library District
- Coos Bay/North Bend Visitor and Convention Bureau
- Coos County Airport
- Charleston Sanitary District

Information Technology Applications

We encourage the use of our secure electronic delivering system, "Sharefile", which is very similar to Dropbox in that it is any easy and convenient way to send and receive information much more securely than email. This system enables us to receive information as it becomes available and will help in making the audit more efficient. We also request that we be given read only remote access (or backup file) to your general ledger system. This will allow us to pull reports directly from your general ledger, which provides for a more valid and efficient audit, and it also reduces your staff time devoted to audit requests.

Our firm has developed computerized audit techniques that will be used for analytical review purposes and sampling. These procedures will be a standard part of fieldwork. These techniques allow us to increase sample sizes and decrease detection risk. This benefits our clients by providing a timely product and the increased efficiency provides the product at a competitive fee. In addition to computer assisted audit techniques, Pauly, Rogers and Co., P.C. uses a software package to assist with auditing that allows us to increase audit efficiency while reducing the use of almost all paper.

Expertise Outside Traditional Audit Functions

Our firm prides itself on being an expert in the industry of governmental accounting and auditing. We understand the industry and the operations beyond financial reporting. As a result of our experience, we have been asked by many of our clients to perform agreed-upon procedures engagements for circumstances which fall outside the scope of the financial audit. We encourage all of our clients to tap into our extensive knowledge base whenever the need arises for a financial study to be performed. Should the District select us as its auditors, we can provide additional training for staff in the following areas: New GASB Standards, Actuarial Standards of Practice (ASOP) No. 6 – as it relates to implicit rate subsidies in Oregon, OMB Uniform Guidance, HB 2174, amending Municipal Audit Law in 2015, Internal Control studies, payroll reviews, accounting procedure development and many more.

Value Added Services

As one of the largest municipal auditing firms in the State of Oregon we have developed and seen various best-practices across the State. We will share these best practices with the District which allows the District to implement the most efficient and effective policies and procedures. We pride ourselves in viewing our role as advisors to the District in reducing your overall financial risks, rather than providing a commodity based service of providing you with your opinion letters once a year. We strive to build a partnership with the District and will stay in regular contact to ensure all accounting and auditing related issues are addressed in real time.

Professional Development Program

All assigned staff have received a minimum of 24 hours of continuing education in governmental accounting and auditing within the past year, and at least 40 hours within the past two years. In addition, all audit staff members meet the GAO's *Government Auditing Standards* "yellow book" education requirements. Our firm employs a wide range of professional development resources available through the Oregon Society of Certified Public Accountants, the Association of Governmental Accountants, the American Institute of Certified Public Accountants and local colleges and universities. This program offers diversity to staff members and allows the firm to acquire specialized knowledge in key areas such as accounting and auditing.

Approach to the Engagement

Planning

Annually, our firm develops and updates audit programs for all of our audit clients, specifically tailored for Oregon Special Districts. This process involves the firm's Partners, Managers and Senior Associates, and is designed to develop programs that meet all professional standards of the American Institute of Certified Public Accountants and the *Minimum Standards for Audits of Oregon Municipal Corporations*. During this time, Tiffany Elvrum would contact the District's personnel to discuss areas of emphasis, timing of fieldwork and reporting or other ways our firm can better meet the needs of the District.

To help provide timely audit reports, we normally perform interim work during a mutually agreeable time. We will send an "Audit Itinerary" early in the fiscal year which includes your audit team contact information as well as interim and final audit preparation lists.

Understanding Hood River County Library District's Internal Controls

During interim work, we perform a review of the accounting records in use and conduct an evaluation of internal control as required by generally accepted auditing standards and, when applicable, *Government Auditing Standards*. Our process of gaining an understanding of internal control entails interviewing various accounting staff to develop written walkthrough documents that highlight key controls and control weakness, filling out control checklists, as well as discussions with supervisory staff on areas where controls may be lacking. Any deficiencies encountered in the accounting records or internal control, together with our recommendations, will be discussed with Management at that time. This procedure may permit implementation of corrective action prior to issuance of the audit report and management letter. The work to be performed would include documentation of our understanding of the District's system of internal accounting controls, initial testing of the accounts payable controls and payroll controls, and initial testing of management's reconciliation procedures for higher risk balance sheet accounts such as cash and investments. Our audit procedures will be developed to target risks identified during our risk assessment of all account balances and transaction classes.

If you ever need an audit in accordance with the Single Audit Act, we would begin our study and evaluation of the internal control system governing the federal financial assistance programs and begin to assess control risk. This is performed using checklists and procedures developed through years of experience and the most current authoritative guidance. We will also thoroughly research the federal grants selected and use all the OMB circulars and compliance supplements for all areas that we test. Samples are taken and tests performed to ensure processing of data in accordance with prescribed policies and procedures and good management practices. All samples will be the product of "random" sampling, and sample sizes are in accordance with GAO's government auditing standards requirements and will be large enough to assess the control risk at the low level.

Also, we can document the District's compliance with many of the laws and regulations applicable to a Single Audit such as allowable cost, Davis-Bacon Act and procurement procedures. Any problems encountered during our interim tests will be discussed with Management at the conclusion of our on-site interim fieldwork.

Analytical Procedures and Substantive Audit Tests

In conjunction with the District's personnel, we will schedule a period of time to complete the final work at the District. The audit team would usually consist of two to three accountants. During this time, we will complete our testing of the internal control system and begin substantive testing of the District's accounts.

Once we get a copy of the final general ledger we will perform an initial analytic review that will highlight areas where there may be significant changes from prior years. We will then determine if these changes are reasonable and this will dictate the level of risk and testing to be applied to each area of the audit.

The substantive testing will include independent confirmations where practical and needed, or examination of subsequent activity, when efficient. Our procedures will include testing the reconciliation of the District's property tax receipts with those of the County Treasurer, confirmation of revenues received from the State of Oregon and confirmation of any other significant grants or revenues. Tests of expenditures will include sampling of both accounts payable and payroll cycles to ensure adequate coverage. On certain accounts we will perform detailed analytic work that would entail predicting the ending account balance and comparing that with the actual balances, and then determining if the difference is reasonable. If not, we would perform additional tests on that account. We will also perform detailed substantive tests on all other significant balance sheet and income statement accounts.

If there are any audit adjustments we will discuss this with management and give you our reasoning before we proceed with the adjustment. We won't surprise you with journal entries that are not discussed!

We would complete the grant compliance review during this phase, if necessary. Our program guides will be completed and conclusions documented relating to the assertions implicit in grant compliance and financial reporting.

Financial Reporting Review and Analysis

The reporting phase of the engagement will be initiated in the field and completed in our office after completion of on-site fieldwork. The reporting phase would be handled by Tiffany Elvrum. This phase of the audit will include completion of our audit files, analysis and comparisons, as well as a detailed review of the financial statements.

The review component of the audit includes a review of all workpapers, documents and the financial reports by the team involved in the audit, as well as the compliance manager and manager on the job. At a minimum your audit file and financial statements have three different reviews. The Concurring Partner also performs a technical review of the financial statements and reviews the workpapers for completeness and reviews any important accounting issues, the communication of internal control matters and communication with the governing body, if applicable, and the attorney letter.

Use of Hood River County Library District's Personnel

This proposal is based on the anticipated cooperation of District's personnel and the assumption that the District's books will be balanced, reconciled and all accruals made. It is also understood that the District will prepare all mutually agreed-upon internal financial schedules, and upload all requested files to our secure Sharefile portal. The schedules we request the District to prepare are no more than those which would be required to prepare a hard, well-documented close of the books at year-end. We request the District prepare all confirmation letters, retrieve documents, answer questions and, of course, prepare the financial statements as early in the audit process as possible so that we can audit the financials.

We do not foresee any anticipated issues with the audit of the District. However, it is possible that issues will arise during the course of the audit. We will keep you up to date of any major audit issues as we become aware of them.

Ability and Willingness to Provide Constructive Suggestions

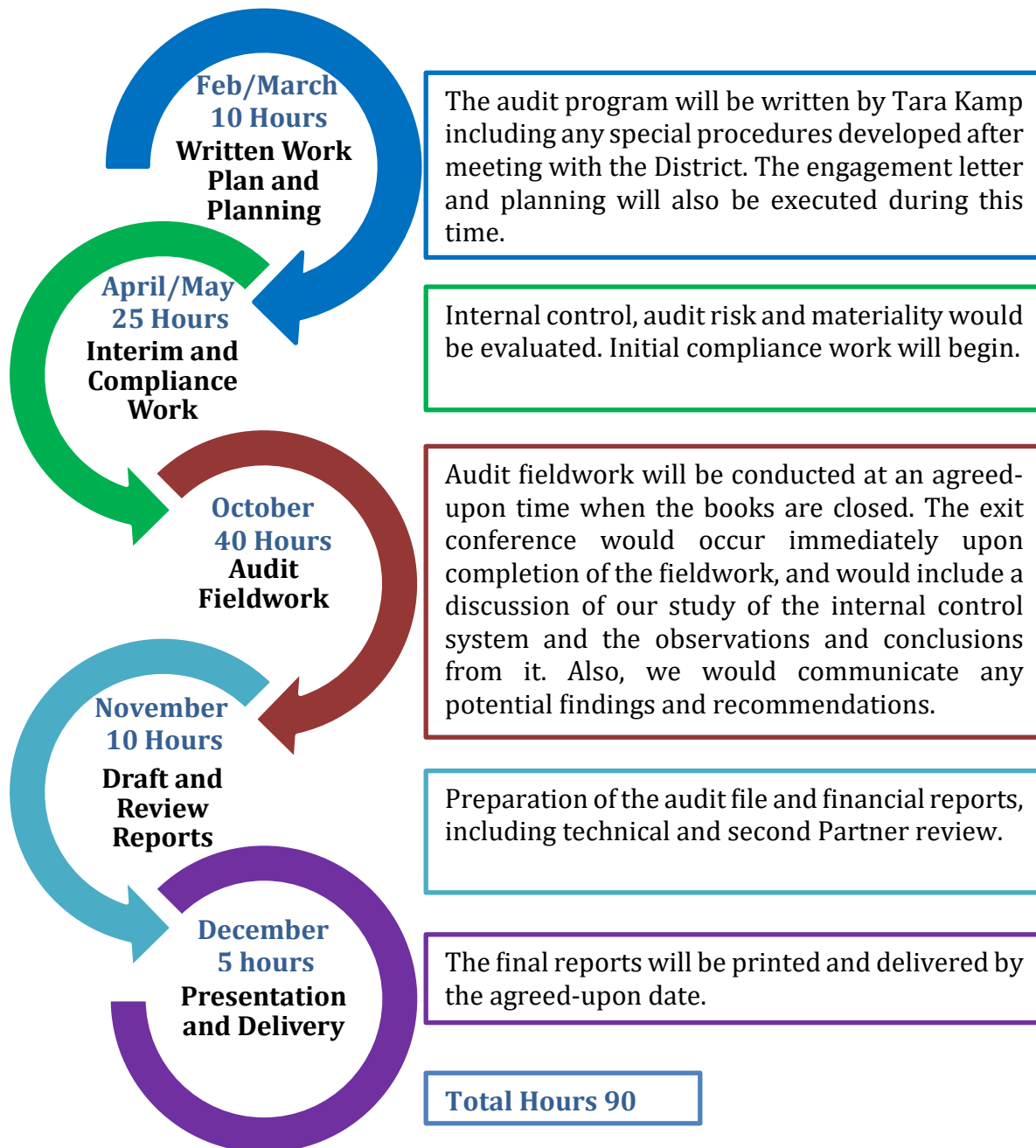
Due to our extensive experience with Oregon governmental audits, we are able to focus on the critical areas and perform the audit in the most efficient manner possible. We can offer valuable suggestions to the District, as well as compare your procedures with other similar entities. These advantages have kept us in the forefront of municipal auditing in Oregon. As we audit and advise clients, major issues are addressed and solved. We then rely on conversations with client management to address minor issues, and advise upper management and Governing Bodies of our clients when major issues arise. We are not shy in discussing sensitive topics with any level of management. We never blind-side our clients with un-reviewed management letter comments, and are agreeable to modifying language that does not dilute the message but enhances readers' understanding of the issues.

Board of Directors

Annually in the planning phase we will send a letter to the Board of Directors requesting information on potential audit areas of interest that we should delve into further. We find that this questionnaire is essential in designing our audit tests. For each issue identified in the questionnaire we will gain a better understanding of the issue and address it as part of our audit process. Upon completion of the audited financial report we will send the Board a letter detailing the findings of our audit as well as a description of key audit areas and future accounting and auditing pronouncements.

Timeline for Completing the Engagements

Note: These hours are an estimate based upon our experience auditing municipal governments. Since we do not bill by the hour, other than for special projects, we will spend whatever amount of time is necessary to meet professional standards and perform the audit in accordance with the proposal. Below is the timeline for the audit noted in the RFP.



Audit Fees

Our not-to-exceed fees for the years ending June 30, 2021, 2022, and 2023 for the Hood River County Library District are listed below. The fees are based on the anticipated cooperation of the District's staff, and on the assumption that the books will be closed, balanced and all appropriate accounts reconciled to the detail and the trial balance will have been prepared and made available to us before we begin our final fieldwork. The fees also assume that the client will use our **Sharefile Portal** to upload all requested audit documents. The portal allows us to keep audit fees low and perform a great deal of the audit work remotely. We anticipate that about 20-30% of our work will be done on site. It also includes the auditing standards in effect for this year, but not changes in standards or potential scope of work changes that might occur in future years for standards not yet issued. These fees are inclusive of all staff time, all services outlined below and all of our out-of-pocket expenses for travel and supplies.

Telephone calls and emails from the District seeking advice or assistance are welcomed anytime during the year, and such calls are anticipated as part of the total proposed fee. Our willingness to provide minor technical assistance throughout the year without billing for additional services has been one of the trademarks of Pauly, Rogers and Co., P.C. A great deal of discussion is expected to occur during the year, all of which helps the auditors, as well as the District properly deal with issues as they arise.

Rates for Additional Professional Services

Pauly, Rogers and Co., P.C. can provide the District with a variety of services in addition to the annual audit. Special reports, projects or other work undertaken at the client's request is billed at the following hourly rates for 2020: Managing Partner \$190, Partner \$170, Manager \$120, Senior Associate \$120, Associate and Staff Accountant \$110 and Support Staff \$55. At the time of the request, we would estimate the fee to be charged and seek written approval of that fee. Special projects could be unit-priced or receive a reduced fee if they were scheduled at times when we are less busy with audit work.

Services	For Year Ending June 30, 2021	For Year Ending June 30, 2022	For Year Ending June 30, 2023
Annual Audit	\$7,850	\$7,950	\$8,050
Financial Statements	\$1,100	\$1,100	\$1,100
Total	\$8,950	\$9,050	\$9,150

Emerald CPA Group, LLP

450 Country Club Road, Suite 155
Eugene OR 97401

Report on the Firm's System of Quality Control

August 29, 2017

To the Shareholders of
Pauly, Rogers and Co., P.C.
and the Peer Review Committee of the Oregon Society of CPAs

We have reviewed the system of quality control for the auditing and accounting practice of Pauly, Rogers and Co., P.C. (the firm) in effect for the year ended April 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Phone 541 255 2888 Fax 541 345 3358
www.emeraldcpa.com

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, compliance audits under the Single Audit Act, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Pauly, Rogers and Co., P.C. in effect for the year ended April 30, 2017 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Pauly, Rogers and Co., P.C. has received a peer review rating of *pass*.

Emerald CPA Group, LLP



Audit Services Proposal for Hood River County Library District

November 6, 2020

**Hanford & Associates, LLC
5119 Dove Lane
West Richland, WA 99353**

**Teresa Hanford
(509) 290-2200
Teresa.Hanford@Hanfordllc.com**



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Letter of Transmittal

Rachael Fox, Library Director
Hood River County Library District
502 State Street
Hood River, OR 97031

Dear Rachael Fox,

Thank you for the opportunity to submit our proposal for providing audit services to the Hood River County Library District. I am pleased to offer our approach to assisting the District with its needs for financial and compliance audit services.

I have reviewed the requirements and work scope described in the RFP. I understand the objectives are to audit the District's financial statements in accordance with the auditing standards generally accepted in the United States of America and the minimum standards for audits of Oregon Municipal Corporations. I also understand the scope of services includes assisting District staff on various accounting and reporting questions, as well as provide written recommendations to management.

I have over 10 years of experience in providing audit services to federal, state, and local governments. The firm also contracts with outside resources who have extensive audit and accounting experience with local governments. These resources provide additional expertise, assistance with audit work, and review of audit work to ensure compliance with Government Auditing Standards. The firm is also a member of the Government Audit Quality Center (GAQC) through the American Institute of Certified Public Accountants (AICPA) and has met the requirements to be included on the GAQC member roster. Hanford & Associates, LLC is qualified to perform municipal audits in accordance with Oregon Municipal Law and is authorized by the Oregon State Board of Accountancy to perform such services.

I believe we are an excellent fit to perform the work required by the Library District. The firm is focused on delivering an exceptional level of service to our clients through industry experience and knowledge. My colleagues and I are committed to providing audit services that are efficient and provide value, as well as establishing respectful working relationships. We understand the burden audits place on local governments, and we strive to minimize the impact on District staff. We are committed to perform the work within the timeline established in the Request for Proposal for Auditing Services.

We look forward to the opportunity to work with you and welcome the chance to present our proposal. If you have any questions, please do not hesitate to contact me via phone at (509) 290-2200 or by email at Teresa.Hanford@Hanfordllc.com.

Sincerely,

Teresa Hanford, Managing Member



Summary of the Audit Firm's Qualifications

1. Identification and Experience of Personnel Assigned to the Audit

Teresa Hanford will perform all audit work associated with the engagement. The firm contracts with a CPA who performed local government audits in Washington for approximately 10 years and currently works for a local government in Washington to review Oregon audit work. Ms. Hanford has the final responsibility for all engagements the firm performs. She has worked on the following local government audits in the past three years:

- City of Enterprise, Oregon (2018-2020) – Auditor in Charge (AIC), Financial Statement (FS) and Oregon Minimum Standards (OMS) audit
- City of Joseph, Oregon (2017-2020) – AIC, FS and OMS audit
- City of Lostine, Oregon (2019-2020) – AIC, FS and OMS audit
- City of Toledo, Oregon (2019-2020) – AIC, FS and OMS audit
- City of Yachats, Oregon (2017-2020) – 2017-2018 staff auditor and reviewer, 2019-2020 AIC, FS, Single Audit, and OMS audit
- Energy Northwest, Washington (2018-2020) – AIC, special investigations, and compliance engagements in accordance with AUP standards or IIA standards, as requested
- Lusted Water District, Oregon (2020) – AIC, performance of 2018-2020 FS and OMS audits
- Yachats Urban Renewal District (2017-2020) – AIC, FS and OMS audit

Ms. Hanford also performs consulting engagements for several Washington State Local Governments as follows:

- City of Vancouver (2019-2020) – Assistance with annual report creation and submission to the Washington State Auditors Office (WSAO) and development of annual report templates and tools
- Columbia Irrigation District (2019-2020) – Creation and submission of annual report to WSAO and other consulting, as needed
- Grays Harbor Transit (2019-2020) – Review (no report issued) of annual report to WSAO and other consulting, as needed
- Port of Benton (2018-2020) – Assistance with annual report creation and submission to WSAO, other projects, as needed
- Port of Centralia (2019-2020) – Review (report issued) of annual report and submission to WSAO and other consulting as needed
- Roza-Sunnyside Board of Joint Control - Review (no report issued) of annual report to WSAO and other consulting, as needed
- Sunnyside Division Board of Control – Review (no report issued) of annual report to WSAO and other consulting, as needed
- Sunnyside Valley Irrigation District - Review (no report issued) of annual report to WSAO and other consulting, as needed

Teresa Hanford Resume

Teresa Hanford, Managing Member, Audit & Accounting Lead

Hanford & Associates, LLC

Teresa.Hanford@Hanfordllc.com

(509) 290-2200



Professional Profile

Teresa is the Managing Member of Hanford & Associates, LLC. She has an extensive background in both accounting and auditing. Teresa provided accounting services to small businesses and non-profit organizations prior to moving into audits of federal, state, and local governments. Teresa is proficient and experienced in understanding and applying various standards including Generally Accepted Audit Standards (GAAS), Generally Accepted Government Audit Standards (GAGAS), Generally Accepted Accounting Principles (GAAP), COSO-Internal Control Framework, and COSO-Enterprise Risk Management Framework and Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing (IIA Standards-Red Book). Teresa is also proficient in the Washington State Budgeting, Accounting and Reporting (BARS) manual for both GAAP and cash basis agencies. Teresa previously served on the board of the Mid-Columbia chapter of the Institute of Internal Auditors and as the local area fraud specialist with the Washington State Auditor's Office.

Teresa has a robust educational background holding a bachelor's degree in accounting from Central Washington University and a Master of Business Administration from Western Governors University. Teresa is a licensed certified public accountant (CPA), a certified internal auditor (CIA), certified government auditing professional (CGAP), and a certified fraud examiner (CFE).

Professional Experience

Prior Relevant Work

Worked for Washington State Auditor's Office from 2008 – 2014 as Assistant Audit Manager and Assistant State Auditor. Responsible for supervising, planning, and conducting financial, single (federal compliance), accountability audits and special investigations for state and local governmental entities. Served as the team special investigation and fraud specialist. Types of entities audited include, but are not limited to:

- Cities
- Counties
- Irrigation Districts
- School Districts
- Port Districts
- Public Utility Districts
- Housing Authorities
- Commodity Commissions
- Public Facilities Districts
- Other Special Purpose Districts

Current Scope of Work

- Plan and conduct audits and issue reports in compliance with GAAS, GAGAS, and Internal Audit Standards for non-profit agencies, federal government contractors, and Washington State local government entities.
- Preparation and review of financial statement compilations for small business, governmental, and non-profit clients (includes annual report preparation and submission to WSAO).
- Supervise, plan, and perform audits for multiple Oregon cities in accordance with Oregon Minimum Standards and GAAS or GAGAS, as applicable.
- Perform internal control analysis for governmental, non-profit, and other small business clients to create process improvements and efficiencies.
- Preparation of policies and procedures to implement control improvements.



- Assist small business in compliance with various federal regulations. This includes, but is not limited to, accounting and software compliance and involves indirect rate development, policies and procedures, billing and timekeeping requirements.
- Assist individuals, small businesses and non-profits with business startup, bookkeeping, taxes, and reporting requirements.
- Special projects, as requested (new standards implementation, root-cause analysis, etc.).

Areas of Specialization

Teresa specializes in audits of federal, state, local governments, providing audit services in financial statements, federal programs, and compliance. Teresa also serves local governments, non-profits, and small business clients by providing accounting and consulting services. Teresa has a strong background in business set up and business process improvement.

Education

Master of Business Administration, Management & Strategy
Western Governors University-Salt Lake City, Utah

Bachelor of Accounting

Central Washington University-Ellensburg, Washington

Licenses & Certifications

Certified Public Accountant (CPA)- License No. 34555
Certified Internal Auditor (CIA)
Certified Government Auditing Professional (CGAP)
Certified Fraud Examiner (CFE)

Professional Organizations

American Institute of CPAs (AICPA)
Government Audit Quality Center (GAQC)
Institute of Internal Auditors (IIA)
Washington Societies of CPAs (WSCPA)
Association of Certified Fraud Examiners (ACFE)

Professional Involvement

Mid-Columbia Chapter of the institute of Internal Auditors- Past President (FY2019) & Past Vice-President (FY2018)

2. Range of Activities Performed

Hanford & Associates, LLC primarily focuses on audit, accounting and consulting for local governments, small businesses doing work for the federal government, and non-profits. Other types of work performed include tax preparation, bookkeeping and accounting services, and multiple types of special projects to assist management with decision-making or regulatory compliance.



3. Recent Audit Experience

Local Government Name	Service Population	Years Audited	Contact Information
City of Enterprise, Oregon	1900	2018-2020	Lacey McQuead, City Administrator MorningStar Kohlhepp, Finance Officer (541) 426-4196
City of Joseph, Oregon	1100	2017-2020	Larry Braden, City Administrator Crystal Bronson, Utility Clerk (541) 432-3832
City of Lostine, Oregon	210	2019-2020	Toni Clary, City Recorder (541) 569-2415
City of Toledo, Oregon	3500	2019-2020	Judy Richter, City Manager & Prior Finance Director (541) 635-2003
City of Yachats, Oregon	750	2017-2020	Shannon Beaucaire, City Manager (541) 547-3565 Finance function contracted Prior Finance Director Judy Richter - see City of Toledo
Lusted Water District, Oregon*	400	2018-2020	Ben Jacob, Interim General Manager (503) 804-3456
Yachats Urban Renewal District	750	2017-2020	See City of Yachats

*New in 2020 - have not completed the audit(s) yet.

Have not issued any FY 2020 reports to date.

Audit Approach

1. General Audit Work Plan

Planning Procedures

Hanford & Associates, LLC (H&A) uses a risk-based audit approach for all audit engagements, as we believe it offers our clients an audit tailored to their unique circumstances. We rely on planning procedures to identify risks that could impact the accurate reporting or accounting for transactions, as well as noncompliance with state or federal law. Our clients can expect communication with the Board of Directors as well as District staff to gain an understanding of events or concerns occurring during the audit period.

Audit risk is assessed through financial trending, analytical procedures, review of the District's budget documents, organizational chart, resolutions, inquiry of District staff, review of policies and procedures, review of Board minutes, gaining an understanding of the District and its operations and other processes as deemed



appropriate. As a part of the planning procedures, the auditor will determine which laws and regulations will be subject to fieldwork. The auditor will also use this information in planning for the audit of the Oregon Minimum Standards. During the planning process the auditor will establish the material balances to be tested and the relevant audit assertion based on the risks assessed.

At the conclusion of the planning process, we will hold an entrance conference with the City and communicate the areas to be audited and answer any questions and/or concerns.

Fieldwork Procedures

H&A uses a variety of audit procedures during fieldwork. Items substantively tested in fieldwork are directly correlated to the risks assessed in the planning phase of the audit

H&A utilizes statistical sampling when appropriate given the audit situation in order to gain audit efficiency. In the statistical sampling process, we take into consideration items such as expected misstatement, tolerable misstatement, and materiality. Analytical procedures are used in field work for efficiency purposes as well. Analytical procedures for fieldwork include establishing an expectation of the changes in the financial balances and determining whether the change was within established expectations.

The auditors will also gain an understanding of internal controls for all financial statement processes under audit. This will include a walkthrough of the process to thoroughly understand the process.

The District can expect proactive communication throughout the audit process to address potential concerns as they arise and is open to brainstorming ways to alleviate concerns, if possible.

When possible, H&A will use the same documentation or procedures to meet multiple audit objectives to decrease the burden on District staff. H&A also relies on statistical sampling or analytical procedures when possible to decrease potential burden on staff. However, we remain alert during fieldwork and will perform additional procedures as needed if significant concerns arise.

If audit adjustments are needed, a document referred to as an “aggregation of misstatements/adjustments” will be provided at the end of fieldwork. This will identify the recommended adjustment, reason for the adjustment and the accounts impacted.

Concluding and Reporting Procedures

During the concluding portion of the audit, final inquiries will be performed with District management, an exit conference will be held, a draft report will be provided, and an attorney letter and management representation letter will be requested from the District.

At the conclusion of the audit, the District will also be provided with items noted during the audit that did not rise to the level for formal reporting. This includes recommendations regarding the Districts internal controls, administrative and financial procedures. H&A is able and willing to provide constructive suggestions for improving accounting controls, administrative procedures, and financial processes as long as it doesn't impair our independence.



2. Efforts of District Personnel

H&A will attempt to minimize impact on District personnel through the use of effective planning, analytical procedures, statistical or judgmental sampling, and dual-purpose testing (using one piece of documentation to meet multiple audit objectives).

H&A works with clients with various preferences. Some prefer to pull documentation while others prefer we pull the needed documentation due to staff constraints. We will defer to the preference of the District in this regard.

Planning procedures and walk-throughs of internal controls is anticipated to take approximately 3-7 hours of staff time, depending on ease of providing requested documentation (minutes, bank statements, vendor lists, etc.) and the number of people interviewed during the risk-assessment process and the complexity of various internal control processes (not anticipated to be complex based on RFP).

Fieldwork procedures are anticipated to take 5-10 hours of staff time, depending on balances selected, applicability of Oregon Minimum Standards requirements, etc. We anticipate one day of onsite work but will extend it if needed to accommodate District needs. The District will be provided a list of requests in advance to assist in minimizing interruptions while onsite. We can also perform most, if not all, of the audit remotely as needed to minimize staff interruptions at the preference of the District.

Wrap up procedures generally entail time spent by the District reviewing draft financial statements, potential adjustments to the financial statements and discussions related to audit recommendations. In addition, the District will need to provide a Management Representation Letter and an Attorney Letter. This will vary based on the needs of District personnel and concerns identified in the audit.

3. Assigned Personnel

Teresa Hanford will be assigned to this audit. A contracted CPA with extensive municipal audit experience will perform the review of the engagement, but Ms. Hanford has the final responsibility for the audit once it is issued.

4. Potential Problems

H&A does not anticipate any potential audit problems. It has significant experience working with smaller local governments of various types with scarce resources. Ms. Hanford's approach to auditing is to be proactive in communication and asking questions instead of jumping to conclusions that waste time and staff resources and can inhibit open communication. If an issue cannot be resolved between the auditor and staff member, the auditor will work up the chain of command within the District. However, we anticipate this would be a very unique and rare circumstance if this occurred.



Fees

1. Fixed Price Proposal

The all-inclusive cost of the entire audit for the three-year period is as follows:

- 2021 - \$5,250
- 2022 - \$5,250
- 2023 - \$5,250

Should unusual circumstances arise that result in a significant increase of audit work needed due to increased risk, the auditor will meet with District staff to discuss the concern and potential increased costs prior to incurring the costs.

2. Other services

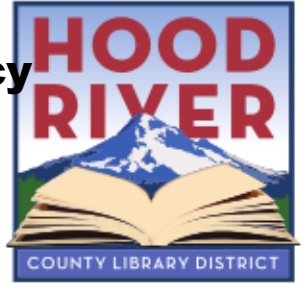
H&A generally answers questions pertinent to the areas being audited throughout the year for no additional cost to the client. We can assist with special projects that do not result in us making management decisions or compromise our independence as needed. Work that has been performed for local governments that would not impair independence include, rate trend analysis and projections given varying scenarios used by governing body to make decisions, internal audits (control or compliance) specific to a department, program, or area of concern, special investigations, assistance with preparing 1099's, etc. We may be able to recommend individuals within our network if there is an independence conflict. Work performed outside the scope of the audit will be at the reduced billing rate of \$110 per hour.

Additional Information

Hanford & Associates, LLC is qualified to perform municipal audits in accordance with Oregon Municipal Law and is authorized by the Oregon State Board of Accountancy to perform such services.

Hanford & Associates, LLC completed its first Peer Review in 2019. This review included the system of quality control for the accounting and auditing practice of Hanford & Associates, LLC for the year ended March 31, 2019. Included in the review were municipal audits and a single audit. The firm received a "Pass" in the report dated September 30, 2019, which was the final step in meeting the requirements to be included in the Government Audit Quality Center (GAQC) member roster.

Employee Health Care Benefits Policy



In an effort to ensure a healthy, productive, and talented workforce, the Hood River County Library District provides health care benefits to eligible employees. This policy establishes those benefits, how they are selected, and what types of health care benefits are provided by the District.

Eligibility

Any regular employee who is scheduled in any capacity at any site to work for the District at least twenty hours per week is deemed to be eligible for health care benefits as defined in this policy. Health care benefits shall be available on the first day of the month that occurs after sixty days from the hire date.

Health Care Benefits

The District shall contribute to the cost of health care benefits for qualifying employees. Currently, the District's contribution for qualifying employees shall be up to a cap of \$1,000 per month. In future years, the amount of the District's monthly contribution may be set by resolution of the Board of Directors. The amount of the monthly cap paid for each employee is based on a forty-hour work week, and it will be reduced proportionally for employees who work fewer than forty hours per week. The District shall make available the option of purchasing benefits for spouses, children, same-sex domestic partners, or opposite-sex domestic partners (with a signed affidavit supplied by the District or benefits provider) of qualifying employees and the District will contribute to the cost of such spousal or family insurance coverage up to the amount of the current monthly cap. Employees shall not be compensated for any amount under the monthly cap not being spent, except as provided below in "In-Lieu Health Care Benefits".

The health care benefits provider shall be selected by the employees, with guidance and limitations established by the Board of Directors, and may include medical, vision, dental, and mental health coverage. If given the option by the benefits provider(s), employees may elect whether or not to participate in the different types of insurance, thereby electing how they would like to spend their District-provided monthly health care benefits cap.

In-Lieu Health Care Benefits

Employees may waive medical insurance coverage by providing proof of coverage that meets minimum value standards under another employer-sponsored medical insurance plan. The employees who waive District coverage shall become eligible for the District's HRA VEBA medical expense plan. For employees participating in the HRA VEBA plan, the District shall contribute a monthly amount equal to one-half of what the District would normally pay for a single individual to enroll in the medical portion of the District's insurance plan, not to exceed the equivalent of half of the monthly health care benefits cap. This contribution shall be prorated based on a forty-hour work week. Each eligible employee must submit a completed and signed enrollment form to participate in the HRA VEBA plan.

Other Considerations

Some provisions of the health care benefits provided by the District are affected by the Personnel Policies, particularly those pertaining to benefits and leave. Employees are encouraged to read carefully those policies as well. In addition, the District's health care benefits providers may place

their own limits and conditions on employee eligibility and benefits, so these

restrictions, if any, must be considered as well.

Adopted by the Board of Directors, January 17, 2012
Last revised, November 18, 2014



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www.hunterdavisson.com CCB #1612

10/8/2020

Hood River Library
502 State St
Hood River, OR 97031

Attn: Rachael Fox

Re: Hood River Library – GPS Needle Point Bipolar Ionization
502 State St
Hood River, OR 97031

Dear Rachael,

We are pleased to present this proposal to install a GPS NPBI Device in the roof top unit.

Scope of Work:

Provide an iMOD two 72 with dual power supply cords.

Provide additional iMOD sections to cover entire length of coil in two locations.

NEMA 4 enclosure to mount to side of unit and house power supply.

Power wiring for device.

Verify proper operation.

EXCLUSIONS:

Third-party billing fees, After-hours labor, Federal, state, local, sales, use, excise, or similar taxes, prevailing wage.

We will provide the detailed scope of work for a total sum of \$9,950.00.

Sincerely,

Dave McCotter
Senior Account Manager

Acceptance of Proposal:

By my signature below, I certify that I have read and agree to the provisions set forth in this agreement and to the terms and conditions posted at www.hunterdavisson.com/terms dated March 30, 2016 V1.0 and am duly authorized to bind above Company to such provisions. This proposal may be withdrawn by us if not accepted within 30 days from the date of this proposal.

Date of Acceptance: _____ Signature: _____

iMOD

MODULAR IONIZATION SYSTEM



c **GPS** [®] US

PRODUCT DATA SHEET

Product Description: The GPS iMOD is a modular ionization system that allows any size ionization bar to be field erected up to any length required. The all plastic and carbon fiber construction allows the product to be mounted in any environment regardless of corrosive chemicals in the air.

Standard Features Include: Universal Voltage Selector Switch, Illuminated On/Off Switch, Plasma On Indication Light, Six HV Output Ports, Alarm Contacts, magnets for ease of installation, and Auxiliary Terminals for connection of an optional GPS-iDetect-P ion sensor.

Benefits: Modular to fit any system in 6" increments, corrosion proof construction, multiple voltage inputs, provides balanced positive and negative ionization output.

Applications: Schools, Airports, Natatoriums, Offices, Casinos, Arenas, Restaurants & Gyms.

Specifications:

Input Voltage:	24/120/208-240VAC	
Amps:	0.5A/0.12A/0.065A	
Power:	15 Watts	
Frequency:	50/60HZ	
Output Voltage:	5.5kV RMS	
Output Frequency:	50/60 HZ	
Output Current:	3 mA	
Power Entry:	6' UL Listed, Plenum Rated, Line Cord with 3 Prong Plug	
Electrical Listings:	UL, cUL	
Power Unit Dimensions:	9.0"L x 3.25"W x 4.75"H	
Weight:	5.0 lbs	
Bar Section Dimensions:	6.0"L* x 0.75"W x 1.6"H	*Length = 6.0" X Bar Qty + 2.25"
Weight:	0.75 lb per bar	

Global Plasma Solutions
10 Mall Terrace, Building C
Savannah, GA 31406



Phone: 912-356-0115
Fax: 877-270-5353
Web: www.globalplasmasolutions.com



3890 Oakwood Ave., Youngstown, OH 44515
Phone # 800-239-1226 Fax # 877-517-2586

Bill To:

Hood River County Library District
Arwen Ungar
502 State Street
Hood River, Or 97031

Ship To

Hood River County Library District
Arwen Ungar
502 State Street
Hood River, OR 97031

Rep Contact: Chris Listorti X124

Quotation

14119

Date

10/21/2020

Terms

TERMS PENDING

FOB

Factory

THIS IS NOT AN INVOICE

Item	Description	Qty	Price/Ea.	Total
	QUOTE ESTIMATE - Will need site details to provide the final quote			
	10/21/2020: Updated SafeSpace quantites			
	*** HARDWARE***			
-/PC-VIDX-S	3D Stereo Video Sensor - Standard Model (White)	4	795.00	3,180.00
-/PC-VID-POEI-A	POE Injector w/Cat5e RJ45 Cable (3 ft.)	4	49.95	199.80
	(If PoE ports are available, the injectors are not required)			
WSP-HDW-5YR	5 Year Hardware Warranty	4	125.00	500.00
Notes	Various mounting brackets are available if sensors can not be mounted directly to the ceiling		0.00	0.00
	Subtotal ==>			3,879.80
	*** REPORTING***			
	1 Branch - 4 Entrances			
SRVC-SAFESPACE-YEAR	Real-Time Occupancy Monitoring for One Space, Per Year	1	420.00	420.00
SRVC-SAFESPACE-YEAR-ADD	Real-Time Occupancy Monitoring for One Space - Per Year - Additional Sensor at Same Facility	1	120.00	120.00
	Subtotal ==>			540.00
	*** INSTALLATION***			
Self-install by Customer	Customer will run Ethernet cable from their network switch to each designated mounting placement and mount sensors at their entrances. SenSource techs will remotely configure and commission sensors.	4	0.00	0.00
WSP-VID3-SUPPORT-CONFIGURA...	Remote SenSource Technical Support to Configure & Commission sensors	4	60.00	240.00
Shipping & Handling	ESTIMATE	1	50.00	50.00
Quote only valid for 90 days. Sales tax will be added where applicable. Shipping charges will be applied at current UPS rates upon shipping.			Sales Tax (0.0%) USD 0.00	
			Total USD 4,709.80	