



2650 W. 29th Street • Greeley, CO 80631

June 6, 2016

Anderson & Whitney, P.C.  
5801 West 11<sup>th</sup> Street, Suite 300  
Greeley, Colorado 80634

This representation letter is provided in connection with your audit of the financial statements of the High Plains Library District Foundation which comprise the statement of financial position as of December 31, 2015 and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements for the purpose of expressing an opinion on whether the financial statements are presented fairly, in all material respects in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

We confirm, to the best of our knowledge and belief, that as of June 6, 2016:

*Financial Statements*

1. We have fulfilled our responsibilities, as set out in the terms of the audit arrangement letter for the preparation and fair presentation of the financial statements referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable and reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take.
5. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
6. All events subsequent to the date of the financial statements and for which U.S GAAP requires adjustment or disclosure have been adjusted or disclosed.
7. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
8. We have no knowledge of any uncorrected misstatements in the financial statements.
9. We have provided you with:

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Farr Regional Library • Fort Lupton Public & School Library • Glenn A. Jones, M.D. Memorial Library  
Hudson Public Library • Kersey Library • Lincoln Park Library • Northern Plains Public Library • Outreach  
Platteville Public Library • Riverside Library & Cultural Center  
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- a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
  - b. Additional information that you have requested from us for the purpose of the audit;
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the governing board and committees, or summaries of actions of recent meetings for which minutes have not yet been prepared.
10. All transactions have been recorded in the accounting records and are reflected in the financial statements.
  11. We have disclosed to you the results of our assessment of risk that the financial statements may be materially misstated as a result of fraud.
  12. We have no knowledge of allegations of fraud or suspected fraud, affecting the entity's financial statements involving:
    - a. Management.
    - b. Employees who have significant roles in the internal control.
    - c. Others where the fraud could have a material effect on the financial statements.
  13. We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements received in communications from employees, former employees, regulators, or others.
  14. We have no knowledge of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements. Additionally, we specifically represent that we are responsible for determining that we are not subject to the requirements of the Single Audit Act and OMB Circular No. A-133, because we have not received, expended, or otherwise been the beneficiary of the required amount of federal awards during the period of this audit.
  15. We are not aware of any pending or threatened litigation and claims whose effects were considered when preparing the financial statements and we have not consulted legal counsel concerning litigation or claims.
  16. We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.
  17. We are aware of no significant deficiencies, including material weaknesses, in the design or operation of internal controls that could adversely affect the Organization's ability to record, process, summarize, and report financial data.
  18. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

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19. During the course of your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

HIGH PLAINS LIBRARY DISTRICT FOUNDATION

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Foundation Director

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