



**ANDOVER PUBLIC LIBRARY
ASHTABULA COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2000-1999



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**ANDOVER PUBLIC LIBRARY
ASHTABULA COUNTY**

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STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Voinovich Government Center
242 Federal Plaza West
Suite 302
Youngstown, Ohio 44503
Telephone 330-797-9900
800-443-9271
Facsimile 330-797-9949
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

Andover Public Library
Ashtabula County
142 West Main Street
Andover, Ohio 44003

To the Board of Trustees:

We have audited the accompanying financial statements of the Andover Public Library, Ashtabula County, Ohio, (the Library) as of and for the years ended December 31, 2000 and December 31, 1999. These financial statements are the responsibility of the Library's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Library prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Library as of December 31, 2000 and December 31, 1999, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 5, 2001 on our consideration of the Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of the finance committee, management, Board of Trustees and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

April 5, 2001

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**ANDOVER PUBLIC LIBRARY
ASHTABULA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	Totals (Memorandum Only)
	<u>General</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Cash Receipts:				
Property and Other Local Taxes	\$276,315			\$276,315
Patron Fines and Fees	12,718			12,718
Earnings on Investments	922	1,830	3,818	6,570
Contributions, Gifts and Donations	4,469		4,250	8,719
Miscellaneous Receipts	8,051			8,051
Total Cash Receipts	302,475	1,830	8,068	312,373
Cash Disbursements:				
Current:				
Salaries and Benefits	144,342			144,342
Supplies	18,669			18,669
Purchased and Contracted Services	50,386			50,386
Library Material and Information	54,408		678	55,086
Other Objects	5,332			5,332
Capital Outlay	26,861	10,235		37,096
Total Cash Disbursements	299,998	10,235	678	310,911
Total Cash Receipts Over/(Under) Cash Disbursements	2,477	(8,405)	7,390	1,463
Other Financing Receipts/(Disbursements):				
Transfers-In		8,000		8,000
Transfers-Out	(8,000)			(8,000)
Total Other Financing Receipts/(Disbursements)	(8,000)	8,000		
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(5,523)	(405)	7,390	1,463
Fund Cash Balances, January 1	26,164	49,578	81,526	157,268
Fund Cash Balances, December 31	\$20,641	\$49,173	\$88,916	\$158,731

The notes to the financial statements are an integral part of this statement.

ANDOVER PUBLIC LIBRARY
ASHTABULA COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH
DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
NON-EXPENDABLE TRUST FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000

	<u>Fiduciary Fund Types</u>
	<u>Nonexpendable Trust</u>
Operating Cash Receipts:	
Dividends on Investments	\$2,772
Other Earnings on Investments	<u>6,411</u>
Total Operating Cash Receipts	<u>9,183</u>
Operating Cash Disbursements:	
Current:	
Library Materials and Information	<u>591</u>
Operating Income (Loss)	8,592
Fund Cash Balances, January 1	<u>68,623</u>
Fund Cash Balances, December 31	<u><u>\$77,215</u></u>

The notes to the financial statements are an integral part of this statement.

**ANDOVER PUBLIC LIBRARY
ASHTABULA COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND SIMILAR FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999**

	Governmental Fund Types		Fiduciary Fund Type	Totals (Memorandum Only)
	General	Capital Projects	Expendable Trust	
Cash Receipts:				
Property and Other Local Taxes	\$256,079			\$256,079
Patron Fines and Fees	18,804			18,804
Earnings on Investments	1,215	1,082	3,136	5,433
Contributions, Gifts and Donations	3,964		17,270	21,234
Total Cash Receipts	280,062	1,082	20,406	301,550
Cash Disbursements:				
Current:				
Salaries and Benefits	122,431			122,431
Supplies	12,184	4	10	12,198
Purchased and Contracted Services	69,197			69,197
Library Materials and Information	47,196			47,196
Other Objects	7,225			7,225
Capital Outlay	16,811			16,811
Total Cash Disbursements	275,043	4	10	275,058
Total Cash Receipts Over/(Under) Cash Disbursements	5,019	1,078	20,396	26,492
Other Financing Receipts/(Disbursements):				
Transfers-In		16,000		16,000
Transfers-Out	(16,000)			(16,000)
Total Other Financing Receipts/(Disbursements)	(16,000)	16,000		
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(10,981)	17,078	20,396	26,492
Fund Cash Balances, January 1	37,145	32,500	61,130	130,775
Fund Cash Balances, December 31	\$26,164	\$49,578	\$81,526	\$157,268
Reserves for Encumbrances, December 31	\$1,000			\$1,000

The notes to the financial statements are an integral part of this statement.

ANDOVER PUBLIC LIBRARY
ASHTABULA COUNTY

COMBINED STATEMENT OF CASH RECEIPTS, CASH
DISBURSEMENTS, AND CHANGES IN FUND CASH BALANCES
NON-EXPENDABLE TRUST FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999

	<u>Fiduciary Fund Types</u>
	<u>Nonexpendable Trust</u>
Operating Cash Receipts:	
Dividends on Investments	<u>\$2,405</u>
Total Operating Cash Receipts	<u>2,405</u>
Operating Cash Disbursements:	
Current:	
Library Materials and Information	<u>4,089</u>
Total Operating Cash Disbursements	<u>4,089</u>
Operating Income/(Loss)	<u>(1,684)</u>
Fund Cash Balances, January 1 (Restated)	<u>70,307</u>
Fund Cash Balances, December 31	<u><u>\$68,623</u></u>

The notes to the financial statements are an integral part of this statement.

**ANDOVER PUBLIC LIBRARY
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Andover Public Library, Ashtabula County, (the Library) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Library is directed by a seven member Board of Trustees appointed by Pymatuning Valley Local School District Board of Education. The Library provides the community with various educational and literary resources.

The Library's management believes these financial statements present all activities for which the Library is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Except gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Certificates of deposit are valued at cost. Stocks are recorded at cost and reported at fair value in the respective funds.

D. Fund Accounting

The Library uses fund accounting to segregate cash and investments that are restricted as to use. The Library classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Capital Project Fund

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through trust funds). The Library had the following significant capital project fund:

Building Fund - subsidized by transfers from the General Fund.

**ANDOVER PUBLIC LIBRARY
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Fiduciary Funds (Trust Funds)

Trust funds are used to account for resources restricted by legally binding trust agreements. If the agreement requires the Library to maintain the corpus of the trust, the fund is classified as a nonexpendable trust fund. Other trust funds are classified as expendable.

The Library had the following significant fiduciary funds:

Expendable Trust Fund - Meacham Fund

Nonexpendable Trust Fund - Sawdy Fund

E. Budgetary Process

The Ohio Administrative Code requires that each fund be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, and object level of control. The Board of Trustees must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

3. Encumbrances

The Ohio Administrative Code requires the Library to reserve (encumber) appropriations when commitments are made. The Library did not post encumbrances to the appropriation ledger as required by the Ohio Administrative Code.

A summary of 2000 and 1999 budgetary activity appears in Note 3.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as capital outlay disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the cash basis of accounting used by the Library.

**ANDOVER PUBLIC LIBRARY
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Library maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 follows:

	<u>2000</u>	<u>1999</u>
Demand deposits	\$100,253	\$96,609
Certificates of deposit	<u>86,598</u>	<u>86,598</u>
Total deposits	<u>186,851</u>	<u>183,207</u>
Stock (Cost)	<u>49,095</u>	<u>42,684</u>
Total investments	<u>49,095</u>	<u>42,684</u>
Total deposits and investments	<u><u>\$235,946</u></u>	<u><u>\$225,891</u></u>

Deposits: Deposits are either (1) insured by the Federal Depository Insurance Corporation, or (2) collateralized by the financial institution's public entity deposit pool.

Investments: Stock certificates were donated to the Library's Sawdy Trust Fund (Nonexpendable Trust) General fund, and to the Library's Expendable Trust Funds. These investments are reported in the financial statements at the fair value on the date of donation. Stock dividends are reported at the fair value on the dividend distribution date. The fair value of the stock as of 12/31/00 and 12/31/99 are listed below:

<u>Company</u>	<u>Number of Shares</u>	<u>\$ Per Share</u>	<u>2000</u>
Exxon	240	86.94	\$20,865.60
Ford	220	23.44	5,156.80
GM (Common)	60	50.94	3,056.40
GM (H)	2	23.00	46.00
GM (Delphi)	41	11.25	461.25
Sears	60	34.75	2,085.00
Morgan Stanley	46	79.25	3,645.50
All State	55	43.56	2,395.80
Andover Bank	3	650.00	1,950.00
Citigroup	84	51.06	4,289.04
Visteon	28	11.69	<u>327.32</u>
Total - 2000			<u>\$44,278.71</u>

**ANDOVER PUBLIC LIBRARY
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS - (Continued)

<u>Company</u>	<u>Number of Shares</u>	<u>\$ Per Share</u>	<u>1999</u>
Exxon	240	80.56	\$19,334.40
Ford	220	53.31	11,728.20
GM (Common)	60	72.69	4,361.40
GM (H)	2	96.00	192.00
GM (Delphi)	41	15.75	645.75
Sears	60	30.38	1,822.80
Morgan Stanley	46	142.75	6,566.50
All State	55	24.06	1,323.30
Andover Bank	3	650.00	<u>1,950.00</u>
Total - 1999			<u>\$47,924.35</u>

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2000 and December 31, 1999 follows:

2000 Budgeted vs. Actual Receipts

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$282,749	\$302,475	\$19,726
Capital Projects	400	9,830	9,430
Fiduciary	9,400	17,251	7,851
Total	<u>\$292,549</u>	<u>\$329,556</u>	<u>\$37,007</u>

2000 Budgeted vs. Actual Budgetary Basis Expenditures

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$307,900	\$307,998	(\$98)
Capital Projects	49,500	10,235	39,265
Fiduciary	19,850	1,269	18,581
Total	<u>\$377,250</u>	<u>\$319,502</u>	<u>\$57,748</u>

**ANDOVER PUBLIC LIBRARY
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

3. BUDGETARY ACTIVITY - (Continued)

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$268,787	\$280,062	\$11,275
Capital Projects	18,500	17,082	(1,418)
Fiduciary	22,520	22,811	291
Total	\$309,807	\$319,955	\$10,148

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$304,900	\$292,043	\$12,857
Capital Projects	32,500	4	32,496
Fiduciary	19,000	4,099	14,901
Total	\$356,400	\$296,146	\$60,254

4. GRANTS-IN-AID

The primary source of revenue for Ohio public libraries is the State Library and Local Government Support Fund (LLGSF). The LLGSF is allocated to each county based on the county's prior intangibles tax of LLGSF revenues, and its population. The County Budget Commission allocates these funds to the Library based on its needs such as for the construction of new library buildings, improvements, operation, maintenance, or other expenses. The Budget Commission cannot reduce its allocation of these funds to the Library on account of any additional revenues realized by the Library.

5. RETIREMENT SYSTEM

The Public Employees Retirement System of Ohio (PERS) is a state operated, cost-sharing, multiple employer public employee retirement system. PERS provides retirement benefits to vested employees who are eligible to retire based upon years of service. PERS also provides survivor and disability benefits to vested employees.

Contribution rates are also prescribed by the Ohio Revised Code. The Library's PERS members contributed 8.5% of their gross salaries. The Library contributed an amount equal to 13.55% of participants' gross salaries in 1999 and 10.84% in 2000. The Library has paid all contributions required through December 31, 2000.

6. RISK MANAGEMENT

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Errors and omissions

**ANDOVER PUBLIC LIBRARY
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2000 AND 1999
(Continued)**

7. RESTATEMENT OF FUND BALANCES

The Library has received various stock certificates from bequest donations over the past years. In certain instances, the stock has split or spun off into another company. For the Non-Expendable Trust funds, the stock principal is to remain intact, and the dividends are to be used for the designated purposes. The fair value of the stock at the time of donation or split is the amount that the Library is to reflect on its records. The following change to the January 1, 1999 Non-Expendable Trust fund balance as compared to the December 31, 1998 Non-Expendable Trust balance was for the fair value of stock donations or splits that were not recorded on the books of the Library:

<u>Fund Type</u>	<u>Previously Stated Fund Balance at 12/31/98</u>	<u>Adjustment</u>	<u>Restated Balance At 1/1/99</u>
Non-Expendable Trust	\$34,539	\$35,768	\$70,307



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Voinovich Government Center
242 Federal Plaza West
Suite 302
Youngstown, Ohio 44503
Telephone 330-797-9900
800-443-9271
Facsimile 330-797-9949
www.auditor.state.oh.us

**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Andover Public Library
Ashtabula County
142 West Main Street
Andover, Ohio 44003

To the Board of Trustees:

We have audited the accompanying financial statements of the Andover Public Library, Ashtabula County, Ohio (the Library), as of and for the years ended December 31, 2000 and December 31, 1999, and have issued our report thereon dated April 5, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Library's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2000-41104-001 through 2000-41104-003. We also noted certain immaterial instances of noncompliance that we have reported to management of the Library in a separate letter dated April 5, 2001.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Library's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Library's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings as item 2000-41104-004.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is not a material weakness. We also noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Library in a separate letter dated April 5, 2001.

Andover Public Library
Ashtabula County
Report of Independent Accountants on Compliance and on
Internal Control Required by *Government Auditing Standards*
Page 2

This report is intended for the information and use of the finance committee, management, and Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

Jim Petro
Auditor of State

April 5, 2001

**ANDOVER PUBLIC LIBRARY
SCHEDULE OF FINDINGS
DECEMBER 31, 2000**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2000-41104-001

Finding For Recovery - Repaid While Under Audit

The February 7, 2000 Board of Trustee record of minutes, indicate the Board of Trustees approved an increase of the clerk-treasurer's salary to seven hundred dollars (\$700.00) per month for a total of Eighty-four Hundred dollars (\$8,400.00) per year, retroactive to January 1, 2000.

For the year ending December 31, 2000, the clerk-treasurer was paid \$16,451.26, resulting in an overpayment of \$8,051.26 ($\$16,451.26 - \$8,400.00 = \$8,051.26$).

In accordance with the foregoing facts, and pursuant to **Ohio Revised Code § 117.28**, a Finding for Recovery for public monies is issued against Sonia Orahood, and in favor of Andover Public Library, General Fund, in the amount of \$8,051.26 of monies illegally expended.

The overpayment of \$8,051.26 was repaid by Sonia Orahood on February 9, 2001.

Noncompliance Citations

FINDING NUMBER 2000-41104-002

Ohio Admin. Code § 117-4-07(B) requires each board of library trustees to maintain an appropriation and authorization ledger which shall contain a separate appropriation account for each disbursement object as prescribed in rule 117-4-04 of the Administrative Code, employed by the board. **Section (D) of Ohio Admin. Code 117-4-07** states that each disbursement or an encumbrance charged against an appropriation account shall be posted and subtracted from the appropriated balance producing a declining unencumbered balance. This procedure is to be initiated by the executed purchase order.

For all the transactions tested, the clerk did not post encumbrances to the appropriation ledger as prescribed by this Ohio Administrative Code section.

Failure to post encumbrances to the appropriation ledger could result in expenditures being obligated by the Library without sufficient funds to support the disbursement. The Library's cash fund balances would also be affected by not reporting the amount encumbered against each fund balance, and as such, not provide a true unencumbered fund balance. It was determined that no material unrecorded encumbrances existed at year end.

FINDING NUMBER 2000-41104-003

Ohio Revised Code § 3375.35 states in pertinent part:

No moneys credited to a free public library shall be paid out except on a check signed by the clerk of the board having jurisdiction over said moneys and the president, vice-president, or secretary of said board.

The clerk-treasurer's signature is the only signature in evidence on checks drawn upon Andover Public Library. Dual signatures (additional signatures may also be used) on a check, provides for a better control over the expenditures of Library monies, especially within smaller entities where the segregation of duties is not always possible.

FINDING NUMBER 2000-41104-004

Reportable Condition

Disbursements:

1. The clerk-treasurer's signature is the only signature on checks drawn upon Andover Public Library's accounts.
2. The clerk-treasurer does not present a list of bills at the monthly board meeting.

By having only one signature on checks and not presenting a list of monthly bills for the Board to review, undetected errors or irregularities could occur and not be corrected on a timely basis. To improve controls over Library disbursements:

1. Dual signatures (additional signatures may also be used) on a check, provides for a better control over the expenditures of Library monies, especially within smaller entities where the segregation of duties is not always possible. Dual signatures, one from the fiscal office and one from the legislative branch, provides a check and balance of the expenditures being made by the Library.
2. The clerk-treasurer should present all bills for payment at each regular board meeting. This report should include check number, date, vendor, and the amount of the check. The trustees should establish the practice of approving the monthly bills for payment as this is a strong control procedure for management.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

ANDOVER PUBLIC LIBRARY

ASHTABULA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
MAY 15, 2001**