



Mary Taylor, CPA
Auditor of State

**EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY**

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Mary Taylor, CPA
Auditor of State

East Liverpool Carnegie Public Library
Columbiana County
219 East Fourth Street
East Liverpool, Ohio 43920

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

Mary Taylor

Mary Taylor, CPA
Auditor of State

February 4, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

East Liverpool Carnegie Public Library
Columbiana County
219 East Fourth Street
East Liverpool, Ohio 43920

To the Board of Trustees:

We have audited the accompanying financial statements of East Liverpool Carnegie Public Library, Columbiana County, (the Library) as of and for the years ended December 31, 2007 and 2006. 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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure 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 our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Library has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Library's larger (i.e. major) funds separately. While the Library does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require Libraries to reformat their statements. The Library has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2007 and 2006 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2007 and 2006 or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of East Liverpool Carnegie Public Library, Columbiana County, as of December 31, 2007 and 2006, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Library has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 4, 2009, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

February 4, 2009

EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2007**

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts:				
Library and Local Government Support	\$812,179			\$812,179
Patron Fines and Fees	7,770			7,770
Contributions, Gifts and Donations	2,340	\$2,986		5,326
Earnings on Investments	11,341			11,341
Miscellaneous Revenue	18,161			18,161
Total Cash Receipts	851,791	2,986		854,777
Cash Disbursements:				
Current:				
Salaries	399,126			399,126
Employee Fringe Benefits	182,493			182,493
Purchased and Contracted Services	67,926		\$3,258	71,184
Library Materials and Information	151,266			151,266
Supplies	8,269		108,916	117,185
Other	18,524	8,769		27,293
Total Cash Disbursements	827,604	8,769	112,174	948,547
Total Receipts Over/(Under) Disbursements	24,187	(5,783)	(112,174)	(93,770)
Other Financing Sources/(Uses):				
Transfers-In			57,335	57,335
Transfers-Out	(57,335)			(57,335)
Total Other Financing Sources/(Uses)	(57,335)		57,335	
Excess of Cash Receipts and Other Financing Sources Over/(Under) Cash Disbursements and Other Financing Uses	(33,148)	(5,783)	(54,839)	(93,770)
Fund Cash Balances, January 1	290,519	8,158	54,839	353,516
Fund Cash Balances, December 31	\$257,371	\$2,375		\$259,746

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

EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2006**

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts:				
Library and Local Government Support	\$785,234			\$785,234
Patron Fines and Fees	7,684			7,684
Contributions, Gifts and Donations	1,893			1,893
Earnings on Investments	12,753			12,753
Miscellaneous Revenue	13,860			13,860
	<u>821,424</u>			<u>821,424</u>
Cash Disbursements:				
Current:				
Salaries	392,106			392,106
Employee Fringe Benefits	170,453			170,453
Purchased and Contracted Services	79,537		\$4,235	83,772
Library Materials and Information	175,502	\$1,820		177,322
Supplies	17,552			17,552
Other	16,924	226	110,926	128,076
Debt Service:				
Redemption of Principal	3,888			3,888
Interest and Fiscal Charges	34			34
	<u>855,996</u>	<u>2,046</u>	<u>115,161</u>	<u>973,203</u>
Total Cash Disbursements				
Total Receipts Over/(Under) Disbursements	<u>(34,572)</u>	<u>(2,046)</u>	<u>(115,161)</u>	<u>(151,779)</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	<u>(34,572)</u>	<u>(2,046)</u>	<u>(115,161)</u>	<u>(151,779)</u>
Fund Cash Balances, January 1	<u>325,091</u>	<u>10,204</u>	<u>170,000</u>	<u>505,295</u>
Fund Cash Balances, December 31	<u>\$290,519</u>	<u>\$8,158</u>	<u>\$54,839</u>	<u>\$353,516</u>

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

**EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the East Liverpool Carnegie Public Library, Columbiana County, (the Library) as a body corporate and politic. The Mayor of East Liverpool appoints a six-member Board of Trustees to govern the Library. 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. Accounting Basis

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Library recognizes receipts when received in cash rather than when earned, and recognizes disbursements 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 the Auditor of State prescribes or permits.

C. Cash and Investments

The Library's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Library values certificates of deposit at cost.

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 reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Library had the following significant Special Revenue Fund:

Grant Fund – This fund accounts for grant monies received to spend for specific purposes.

**EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

3. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Library had the following significant Capital Project Fund:

Building Fund – This fund was established to pay for major repairs and renovations to the library.

E. Budgetary Process

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

A summary of 2007 and 2006 budgetary activity appears in Note 3.

F. Property, Plant, and Equipment

The Library records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

2. EQUITY IN POOLED CASH AND INVESTMENTS

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

	2007	2006
Demand deposits	\$18,808	\$31,873
Certificates of deposit	240,938	321,643
Total deposits	\$259,746	\$353,516

Deposits: Deposits are insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

**EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2007 and 2006 follows:

2007 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$839,179	\$851,791	\$12,612
Special Revenue	2,611	2,986	375
Capital Projects	50,000	57,335	7,335
Total	\$891,790	\$912,112	\$20,322

2007 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,077,464	\$884,939	\$192,525
Special Revenue	10,769	8,769	2,000
Capital Projects	104,839	112,174	(7,335)
Total	\$1,193,072	\$1,005,882	\$187,190

2006 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$782,798	\$821,424	\$38,626
Special Revenue			
Capital Projects			
Total	\$782,798	\$821,424	\$38,626

2006 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,107,821	\$855,996	\$251,825
Special Revenue	10,204	2,046	8,158
Capital Projects	170,000	115,161	54,839
Total	\$1,288,025	\$973,203	\$314,822

4. GRANTS-IN-AID AND TAX RECEIPTS

The primary source of revenue for Ohio public libraries is the State Library and Local Government Support Fund (LLGSF). The State allocates LLGSF 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 based on of any additional revenues the Library receives.

**EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2007 AND 2006
(Continued)**

5. RETIREMENT SYSTEM

The Library's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2007 and 2006, OPERS members contributed 9.5% and 9%, respectively, of their gross salaries and the Library contributed an amount equaling 13.85% and 13.7%, respectively, of participants' gross salaries. The Library has paid all contributions required through December 31, 2007.

6. RISK MANAGEMENT

Commercial Insurance

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

East Liverpool Carnegie Public Library
Columbiana County
219 East Fourth Street
East Liverpool, Ohio 43920

To the Board of Trustees:

We have audited the financial statements of the East Liverpool Carnegie Public Library, Columbiana County, (the Library) as of and for the years ended December 31, 2007 and 2006, and have issued our report thereon dated February 4, 2009, wherein we noted the Library followed accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Library's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Library's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Library's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Library's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Library's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We considered the following deficiency described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting: 2007 -002.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Library's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, we believe the significant deficiency described above, finding number 2007-002, is also a material weakness.

We noted certain matters that we reported to the Library's management in a separate letter dated February 4, 2009.

Compliance and Other Matters

As part of reasonably assuring whether the Library's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed an instance of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2007-001 and 2007-002.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the Library's management in a separate letter dated February 4, 2009.

The Library's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Library's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of management and the Library Board of Trustees. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

February 4, 2009

**EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2007 AND 2006**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2007-001

Ohio Revised Code Section 9.39 states that all “public officials are liable for all public money received or collected by them or by their subordinates under the color of office”.

Mary Deem, Deputy Clerk, is responsible for collecting fine and fees. The receipts collected for fines and fees, totaling \$253.11, are shown in the following table. Ms. Deem recorded these receipts. The amounts, however, were not deposited in the library’s depository. Ms. Deem has been unable to otherwise account for these funds.

Date	Amount
January 3, 2006	\$ 68.75
January 21, 2006	55.35
February 8, 2007	42.10
February 9, 2007	30.90
February 10, 2009	56.01
Total	\$253.11

In accordance with the foregoing facts, and pursuant to **Ohio Revised Code Section 117.28**, a finding for recovery for public money collected but not accounted for is hereby issued against Mary Deem, Deputy Clerk, and Ohio Casualty Group, her bonding company, jointly and severally, for \$253.11 and in favor of the Library General Fund.

Ms. Deem was supervised during this period by two different Clerks. Kyde Kelly served as Clerk during 2006. Larry Walton served as Clerk during 2007.

Under Ohio law, any public official who either authorized an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditures is made is strictly liable for the amount of such expenditure. Seward V National Surety Co. (1929), 120 Ohio St. 47; 1980 Op Att’y Gen. No 80-074; Ohio Rev. Code Section 9.39; State, ex. Rel. Village of Linndale v, 18. Masten (1985). 18 Ohio St. 3d-228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property. 1980 Op. Att’y Gen. No. 80-074.

Additionally, Kyde Kelly and Larry Walton, and their bonding company, Ohio Casualty Group, will be jointly and severally liable in the amounts of \$124.10 and \$129.01, respectively and in favor of the Library General Fund to the extent that recovery is not obtained from Mary Deem. These amounts represent the amounts due but unaccounted for during each Clerk’s term.

Officials’Response:

The bank at the time of this audit, Home Savings, is working on trying to locate these deposits. They have located documentation for the deposits dated Jan. 3, 2006 and Jan. 21, 2006. The February 8, 9, 10 deposits are still being researched.

FINDING NUMBER 2007-002

Noncompliance Citation/Material Weakness

Ohio Administrative Code Section 117-2-02 requires the Library to maintain accounting records sufficient to assure accountability of entity assets. It also states that the Library must have internal controls sufficient to assure that recorded transactions have occurred and are not fictitious. In 2006, the Library recorded an increased amount of earnings on investments, a decreased amount of miscellaneous revenue and a decreased amount of salary expenditures. In 2007, the Library recorded a decreased amount of earnings on investments, a decreased amount of fines and a decreased amount of other expenditures. As a result, the Library fund balance per accounting records did not balance to the depository balance in 2006 and in 2007. The Library does not complete reconciliations in a timely manner resulting in the errors going undetected for more than one month. The following table shows the adjustments, to which have the Library has agreed and which have been posted to the Library's ledgers. The adjusted amounts are reflected in the audited financial statements.

2006

Fund	Account	Amount of Adjustment	Net Effect on Fund Balance
General	Earnings on Investment	(\$921)	(\$921)
General	Miscellaneous Revenue	\$117	\$117
General	Other Expenditures	\$78	(\$78)

2007

Fund	Account	Amount of Adjustment	Net Effect on Fund Balance
General	Earnings on Investment	\$2,561	\$2,561
General	Patron Fines and Fees	\$238	\$238
General	Other Expenditures	\$3,439	(\$3,439)

To help ensure the accuracy of the financial statements, the Library should implement procedures for the review of the activity posted to the accounting records and financial statements. Implementing these procedures will help improve internal control over the Library's transactions and the presentation of their activity. This will also reduce the risk of errors going undetected.

Officials' Response:

The current account system we are using has not been the most accurate and dependable. We have already changed the way we review the financial statements at the end of the month. We have always done an end of the month reconcile process, but I have fine tuned the process based on recommendations from the auditor's during my audit. All posting are being made before the close of the month. We are trying to make sure that all posting are in the proper place. The library is currently seeking membership to the UAN Accounting System. The fiscal officers training will probably take place June 2009.

**EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2007 AND 2006**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2005-001	Finding for Recovery, Ohio Revised Code Section 9.39 – Money was collected but not was accounted for.	No	Another Finding for Recovery is being issued for similar situation in 2006 and 2007. Cited as Finding Number 2007-002
2005-002	Ohio Administrative Code Section 117-2-02 The Library did not maintain an accounting system which was properly reconciled to the bank depositories.	No	Cited again as Finding Number 2007-002
2005-003	The Library did not properly classify receipts and disbursements on the ledgers or financial statements.	No	Significantly corrected; will be issued in the management letter.



Mary Taylor, CPA
Auditor of State

EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA 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 7, 2009