



**WILMINGTON PUBLIC LIBRARY  
CLINTON COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 1999-1998**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



**WILMINGTON PUBLIC LIBRARY  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Wilmington Public Library  
Clinton County  
268 N. South St  
Wilmington, Ohio 45177

To the Board of Trustees:

We have audited the accompanying financial statements of the Wilmington Public Library, Clinton County, Ohio (the Library), as of and for the years ended December 31, 1999 and 1998. 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, 1999 and 1998, 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 August 9, 2000, 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.

This report is intended solely for the information and use of the audit 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.

A handwritten signature in black ink, appearing to read "Jim Petro".

**Jim Petro**  
Auditor of State

August 9, 2000

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

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property and Other Local Taxes	\$691,095	\$0	\$0	\$691,095
Patron Fines and Fees	14,837	0	0	14,837
Earnings on Investments	26,530	0	7,900	34,430
Rental Income	5,464	0	0	5,464
Contributions, Gifts and Donations	58,612	0	0	58,612
Miscellaneous Receipts	1,781	0	0	1,781
<b>Total Cash Receipts</b>	<u>798,319</u>	<u>0</u>	<u>7,900</u>	<u>806,219</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries and Benefits	310,427	0	0	310,427
Purchased and Contracted Services	69,235	0	0	69,235
Supplies	19,937	0	0	19,937
Library materials and information	124,597	0	0	124,597
Other	2,887	0	0	2,887
Capital Outlay	40,439	0	0	40,439
<b>Total Cash Disbursements</b>	<u>567,522</u>	<u>0</u>	<u>0</u>	<u>567,522</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>230,797</u>	<u>0</u>	<u>7,900</u>	<u>238,697</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Proceeds from Sales of Property	970	0	0	970
Transfers-In	0	0	150,000	150,000
Transfers-Out	(150,232)	0	0	(150,232)
Other Financing Sources	749	0	0	749
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(148,513)</u>	<u>0</u>	<u>150,000</u>	<u>1,487</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>82,284</u>	<u>0</u>	<u>157,900</u>	<u>240,184</u>
<b>Fund Cash Balances, January 1</b>	<u>492,314</u>	<u>100,000</u>	<u>173,076</u>	<u>765,390</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$574,598</b></u>	<u><b>\$100,000</b></u>	<u><b>\$330,976</b></u>	<u><b>\$1,005,574</b></u>
<b>Reserves for Encumbrances, December 31</b>	<u><b>\$69,193</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$69,193</b></u>

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

**WILMINGTON PUBLIC LIBRARY  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES  
 NONEXPENDABLE TRUST AND AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<b>Fiduciary Fund Types</b>		<b>Totals (Memorandum Only)</b>
	<b>Nonexpendable Trust</b>	<b>Agency</b>	
<b>Operating Cash Receipts:</b>			
Interest	\$0	\$695	\$695
Total Operating Cash Receipts	<u>0</u>	<u>695</u>	<u>695</u>
<b>Operating Cash Disbursements:</b>			
Current:			
Purchased and Contracted Services	0	599	599
Books	5	0	5
	<u>5</u>	<u>599</u>	<u>604</u>
Total Operating Cash Disbursements	<u>5</u>	<u>599</u>	<u>604</u>
Operating Income/(Loss)	<u>(5)</u>	<u>96</u>	<u>91</u>
Transfers-In	<u>0</u>	<u>232</u>	<u>232</u>
Net Receipts Over/(Under) Disbursements	<u>(5)</u>	<u>328</u>	<u>323</u>
Fund Cash Balances, January 1	<u>6,716</u>	<u>13,833</u>	<u>20,549</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$6,711</u></b>	<b><u>\$14,161</u></b>	<b><u>\$20,872</u></b>
Reserves for Encumbrances, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

**WILMINGTON PUBLIC LIBRARY  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	<u>Governmental Fund Types</u>			<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>				
Property and Other Local Taxes	\$628,570	\$0	\$0	\$628,570
Other Government Grants-In-Aid	0	0	39,884	39,884
Patron Fines and Fees	17,067	0	0	17,067
Earnings on Investments	24,396	0	0	24,396
Rental Income	5,010	0	0	5,010
Contributions, Gifts and Donations	11,595	0	0	11,595
Miscellaneous Receipts	13,516	0	0	13,516
<b>Total Cash Receipts</b>	<u>700,154</u>	<u>0</u>	<u>39,884</u>	<u>740,038</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries and Benefits	274,517	0	0	274,517
Purchased and Contracted Services	96,136	0	8,046	104,182
Supplies	13,322	0	0	13,322
Library materials and information	66,948	0	0	66,948
Other	2,432	0	0	2,432
Capital Outlay	41,687	0	14,414	56,101
<b>Total Cash Disbursements</b>	<u>495,042</u>	<u>0</u>	<u>22,460</u>	<u>517,502</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>205,112</u>	<u>0</u>	<u>17,424</u>	<u>222,536</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	205,112	0	17,424	222,536
Fund Cash Balances, January 1	<u>287,202</u>	<u>100,000</u>	<u>155,652</u>	<u>542,854</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$492,314</b></u>	<u><b>\$100,000</b></u>	<u><b>\$173,076</b></u>	<u><b>\$765,390</b></u>
Reserves for Encumbrances, December 31	<u>\$110,702</u>	<u>\$0</u>	<u>\$0</u>	<u>\$110,702</u>

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

**WILMINGTON PUBLIC LIBRARY  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
 CHANGES IN FUND CASH BALANCES  
 NONEXPENDABLE TRUST AND AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1998**

	Fiduciary Fund Types		Totals (Memorandum Only)
	Nonexpendable Trust	Agency	
<b>Operating Cash Receipts:</b>			
Interest	\$0	\$628	\$628
Total Operating Cash Receipts	0	628	628
Operating Income/(Loss)	0	628	628
Fund Cash Balances, January 1	6,716	13,205	19,921
<b>Fund Cash Balances, December 31</b>	<b>\$6,716</b>	<b>\$13,833</b>	<b>\$20,549</b>
Reserves for Encumbrances, December 31	\$0	\$0	\$0

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

**WILMINGTON PUBLIC LIBRARY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Wilmington Public Library, Clinton County, Ohio, (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 the Clinton County Board of County Commissioners and the Common Pleas Court Judge. 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**

Certificates of deposit are valued at cost. The investment in STAROhio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer. Investments acquired through overnight repurchase agreements are carried 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 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. Special Revenue Funds**

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

*Technology Fund* - established to be used for acquisition and maintenance of equipment, software, and services relating to automation and patron information services.

**3. Capital Project Funds**

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Library had the following significant Capital Project Funds:

**WILMINGTON PUBLIC LIBRARY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Building & Repair* - established to be used for library remodeling and construction.  
Land Acquisition and Improvement Fund - established for future library projects.

**4. Fiduciary Funds (Trust and Agency 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 non-expendable trust fund. The Library had the following significant non-expendable trust funds:

*West Fund, Peelle Fund, Cherryholmes Fund, and Daughtery Fund.*

Funds for which the Library is acting in an agency capacity are classified as agency funds. The Library had the following significant agency fund:

*Southwest Ohio Regional Library System (SWORL) Fund* - used to account for funds held by the Library for the SWORL Group, an organization made up of local libraries that participated in interlibrary loan services.

**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 level of control. The Board of Trustees must annually approve appropriation measures and subsequent amendments. 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. Encumbrances outstanding at year end are carried over, and need not be reappropriated. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year. The Library did not encumber all commitments required by the Ohio Administrative Code during 1998.

A summary of 1999 and 1998 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.

**WILMINGTON PUBLIC LIBRARY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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.

**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>1999</u>	<u>1998</u>
Demand deposits	\$42,731	(\$3,484)
Certificates of deposit	5,500	5,500
Total deposits	48,231	2,016
STAROhio	270,138	20,846
Repurchase Agreement	708,000	763,000
Total investments	978,138	783,846
Cash on Hand	77	77
Total cash on hand, deposits and investments	\$1,026,446	\$785,939

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation.

**Investments:** Investments in STAROhio are not evidenced by securities that exist in physical or book-entry form. The Library participates in a repurchase agreement with National City bank.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 1999 and 1998 follows:

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$692,763	\$800,038	\$107,275
Special Revenue	0	0	0
Capital Projects	0	157,900	157,900
Trust Funds	0	0	0
Total	\$692,763	\$957,938	\$265,175

**WILMINGTON PUBLIC LIBRARY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$953,193	\$786,947	\$166,246
Special Revenue	0	0	0
Capital Projects	0	0	0
Trust Funds	0	5	(5)
Total	\$953,193	\$786,952	\$166,241

1998 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$589,304	\$700,154	\$110,850
Special Revenue	0	0	0
Capital Projects	0	39,884	39,884
Trust Funds	225	0	(225)
Total	\$589,529	\$740,038	\$150,509

1998 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$638,531	\$605,744	\$32,787
Special Revenue	0	0	0
Capital Projects	27,500	22,460	5,040
Trust Funds	685	0	685
Total	\$666,716	\$628,204	\$38,512

**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 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.

**WILMINGTON PUBLIC LIBRARY  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999 AND 1998  
(Continued)**

**5. RETIREMENT SYSTEM (Continued)**

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. The Library has paid all contributions required through December 31, 1999.

**6. RISK MANAGEMENT**

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Errors and omissions

The Library also provides health insurance to full-time employees through a private carrier.

**7. COMPLIANCE**

Cancelled checks could not be located for the auditors and had not been disposed of according to Revised Code, Section 149.351.

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

Wilmington Public Library  
Clinton County  
268 N. South St  
Wilmington, Ohio 45177

To the Board of Trustees:

We have audited the accompanying financial statements of the Wilmington Public Library, Clinton County, Ohio (the Library), as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated August 9, 2000. 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 an instance of noncompliance that is required to be reported under Government Auditing Standards, which is described in the accompanying schedule of findings as items 1999-00414-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Library in a separate letter dated August 9, 2000.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered 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 operation that we consider to be reportable conditions. 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 judgement, 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. Reportable conditions are described in the accompanying schedule of findings as items 1999-00414-002 and 1999-00414-003.

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.

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

However, we believe none of the reportable conditions described above is a material weakness. We also noted certain 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 August 9, 2000.

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

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

August 9, 2000

**WILMINGTON PUBLIC LIBRARY  
SCHEDULE OF FINDINGS  
DECEMBER 31, 1999 AND 1998**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 1999-00414-001**

**Noncompliance**

Ohio Rev. Code, Section 149.351, provides that all records are the property of the public office and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law. The Library could not locate 7% of their canceled checks for the expenditures which were tested.

**FINDING NUMBER 1999-00414-002**

**Reportable Conditions**

Of the expenditures tested, 47% of the Library's purchase orders were certified after the invoice date. Failure to properly certify commitments for good and services could result in overspending of Library Funds. Every effort should be made by the Library to properly utilize the encumbrance method of accounting by prior certifying the availability of funds on purchase orders.

**FINDING NUMBER 1999-00414-003**

During the beginning of 1998, the Library could not locate time sheets for the audit. For both 1998 and 1999, of the time sheets tested, 63% did not include documentation of approval from supervisors. The Clerk-Treasurer and the Director never had documentation of approval from supervisors on their time sheets. Without the completion of time sheets for all employees, it becomes difficult to determine the number of hours to pay each employee. When time sheets are not signed by supervisors, there is no evidence of approval and could result in the incorrect hours worked being reported. We recommend that all time sheets for library employees be maintained and include documentation of approval from supervisors.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**WILMINGTON PUBLIC LIBRARY**

**CLINTON 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  
SEPTEMBER 28, 2000**