



**CLERMONT COUNTY PUBLIC LIBRARY  
CLERMONT COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 2000-1999**



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

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**STATE OF OHIO**



CLERMONT COUNTY PUBLIC LIBRARY  
CLERMONT COUNTY

TABLE OF CONTENTS

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report .....	1
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 2000 .....	3
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances – All Governmental Fund Types – For the Year Ended December 31, 1999 .....	4
Notes to the Financial Statements .....	5
Report on Compliance and on Internal Control Required by <i>Government Auditing Standards</i> .....	11
Schedule of Findings .....	13
Schedule of Prior Audit Findings .....	15

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STATE OF OHIO  
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## INDEPENDENT ACCOUNTANTS' REPORT

Clermont County Public Library  
Clermont County  
326 Broadway Street  
Batavia, OH 45103

To the Board of Trustees:

We have audited the accompanying financial statements of the Clermont County Public Library, Clermont County, Ohio (the Library), as of and for the years ended December 31, 2000 and 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 auditing standards generally accepted in the United States of America 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 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 October 31, 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 *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our work.

Clermont County Public Library  
Clermont County  
Independent Accountants' Report  
Page 2

This report is intended solely for the information and use of management, the 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

October 31, 2001

CLERMONT COUNTY PUBLIC LIBRARY  
CLERMONT COUNTY

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

	<u>Governmental Fund Types</u>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Property and Other Local Taxes	\$7,432,418	\$0	\$0	\$0	\$7,432,418
Other Government Grants-In-Aid		11,980			11,980
Patron Fines and Fees	76,038				76,038
Earnings on Investments	329,574				329,574
Contributions, Gifts and Donations	1,682				1,682
Miscellaneous Receipts	35,974				35,974
<b>Total Cash Receipts</b>	<u>7,875,686</u>	<u>11,980</u>	<u>0</u>	<u>0</u>	<u>7,887,666</u>
<b>Cash Disbursements:</b>					
Current:					
Salaries and Benefits	3,435,928				3,435,928
Supplies	109,308	310			109,618
Purchased and Contracted Services	929,896	3,600		170	933,666
Library Materials	1,165,881	4,547			1,170,428
Other Objects	18,076				18,076
Debt Service:					
Redemption of Principal			143,000		143,000
Interest Payments and Other Financing Fees and Costs	103		227,711		227,814
Capital Outlay	326,419				326,419
<b>Total Cash Disbursements</b>	<u>5,985,611</u>	<u>8,457</u>	<u>370,711</u>	<u>170</u>	<u>6,364,949</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>1,890,075</u>	<u>3,523</u>	<u>(370,711)</u>	<u>(170)</u>	<u>1,522,717</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In			370,711	1,140,000	1,510,711
Transfers-Out	(1,510,711)				(1,510,711)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(1,510,711)</u>	<u>0</u>	<u>370,711</u>	<u>1,140,000</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>379,364</u>	<u>3,523</u>	<u>0</u>	<u>1,139,830</u>	<u>1,522,717</u>
<b>Fund Cash Balances, January 1</b>	<u>5,354,797</u>	<u>940</u>	<u>1,921</u>	<u>120,359</u>	<u>5,478,017</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$5,734,161</b></u>	<u><b>\$4,463</b></u>	<u><b>\$1,921</b></u>	<u><b>\$1,260,189</b></u>	<u><b>\$7,000,734</b></u>
<b>Reserves for Encumbrances, December 31</b>	<u><b>\$596,005</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$100,000</b></u>	<u><b>\$696,005</b></u>

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

**CLERMONT COUNTY PUBLIC LIBRARY  
CLERMONT COUNTY**

**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>				<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>					
Property and Other Local Taxes	\$6,972,088	\$0	\$0	\$0	\$6,972,088
Patron Fines and Fees	76,534				76,534
Earnings on Investments	204,770				204,770
Contributions, Gifts and Donations	6,710				6,710
Miscellaneous Receipts	85,328				85,328
<b>Total Cash Receipts</b>	<u>7,345,430</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,345,430</u>
<b>Cash Disbursements:</b>					
Current:					
Salaries and Benefits	3,252,442				3,252,442
Supplies	93,491				93,491
Purchased and Contracted Services	877,789				877,789
Library Materials	925,258				925,258
Other Objects	12,675				12,675
Debt Service:					
Redemption of Principal			136,000		136,000
Interest Payments and Other Financing Fees and Costs			236,033		236,033
Capital Outlay	353,183			4,377	357,560
<b>Total Cash Disbursements</b>	<u>5,514,838</u>	<u>0</u>	<u>372,033</u>	<u>4,377</u>	<u>5,891,248</u>
<b>Total Cash Receipts Over/(Under) Cash Disbursements</b>	<u>1,830,592</u>	<u>0</u>	<u>(372,033)</u>	<u>(4,377)</u>	<u>1,454,182</u>
<b>Other Financing Receipts/(Disbursements):</b>					
Transfers-In			372,033		372,033
Transfers-Out	(372,033)				(372,033)
<b>Total Other Financing Receipts/(Disbursements)</b>	<u>(372,033)</u>	<u>0</u>	<u>372,033</u>	<u>0</u>	<u>0</u>
<b>Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements</b>	<u>1,458,559</u>	<u>0</u>	<u>0</u>	<u>(4,377)</u>	<u>1,454,182</u>
<b>Fund Cash Balances, January 1</b>	<u>3,896,238</u>	<u>940</u>	<u>1,921</u>	<u>124,736</u>	<u>4,023,835</u>
<b>Fund Cash Balances, December 31</b>	<u><b>\$5,354,797</b></u>	<u><b>\$940</b></u>	<u><b>\$1,921</b></u>	<u><b>\$120,359</b></u>	<u><b>\$5,478,017</b></u>
<b>Reserves for Encumbrances, December 31</b>	<u><b>\$539,886</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$539,886</b></u>

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



**CLERMONT COUNTY PUBLIC LIBRARY  
CLERMONT COUNTY**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

Clermont County Public Library, Clermont 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 Clermont County. 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.

The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer. Mutual funds are recorded at share values reported by the mutual fund.

**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:

Grant Fund - This fund received monies from the State of Ohio for the Ohio Reads grant.

**CLERMONT COUNTY PUBLIC LIBRARY  
CLERMONT COUNTY**

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

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

**3. Debt Service Funds**

The debt service fund is used to accumulate resources for the payment of bonds and note indebtedness:

Bond Retirement Fund - This fund receives money from the general fund (in the form of a transfer) for the payment of notes.

**4. 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:

Owensville Capital Project Fund - This fund received proceeds in prior years from the sale of notes to finance the building of a new library branch.

**E. Budgetary Process**

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

**1. Appropriations**

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

**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.

Effective January 1, 2001, the Ohio Administrative Code amended library budgetary requirements. Libraries are not required to estimate resources or encumber appropriations.

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.

**CLERMONT COUNTY PUBLIC LIBRARY  
CLERMONT COUNTY**

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

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

**G. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is 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>2000</u>	<u>1999</u>
Demand deposits	\$1,422,265	\$1,774,807
Total deposits	1,422,265	1,774,807
Cash:		
Petty Cash	300	300
Change Funds	530	530
Total Cash on Hand	830	830
Investments:		
Firststar Treasury Fund (Mutual Fund)	1,144,193	1,078,040
STAR Ohio	4,433,446	2,624,340
Total investments	5,577,639	3,702,380
Total deposits, cash on hand and investments	<u>\$7,000,734</u>	<u>\$5,478,017</u>

**Deposits:** Deposits are either (1) insured by the Federal Depository Insurance Corporation or (2) collateralized by securities specifically pledged by the financial institution to the Library.

**Investments:** Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

**3. BUDGETARY ACTIVITY**

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

2000 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$8,332,476	\$7,875,686	(\$456,790)
Special Revenue	11,980	11,980	0
Debt Service	370,711	370,711	0
Capital Projects	1,140,000	1,140,000	0
Total	<u>\$9,855,167</u>	<u>\$9,398,377</u>	<u>(\$456,790)</u>

**CLERMONT COUNTY PUBLIC LIBRARY  
CLERMONT COUNTY**

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

**3. BUDGETARY ACTIVITY (Continued)**

2000 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$8,651,613	\$8,092,327	\$559,286
Special Revenue	11,980	8,457	3,523
Debt Service	370,711	370,711	0
Capital Projects	1,088,170	100,170	988,000
Total	\$10,122,474	\$8,571,665	\$1,550,809

1999 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$7,287,068	\$7,345,430	\$58,362
Debt Service	372,033	372,033	0
Total	\$7,659,101	\$7,717,463	\$58,362

1999 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$6,859,466	\$6,426,757	\$432,709
Special Revenue	3,000	0	3,000
Debt Service	372,033	372,033	0
Capital Projects	4,377	4,377	0
Total	\$7,238,876	\$6,803,167	\$435,709

**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.

**CLERMONT COUNTY PUBLIC LIBRARY  
CLERMONT COUNTY**

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

**4. GRANTS-IN-AID AND TAX RECEIPTS (Continued)**

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by the taxing authority of the subdivision to whose jurisdiction the Library is subject. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State, and are reflected in the accompanying financial statements as Other Governments Grants In Aid. Payments are due to the County by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the taxing district.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Library.

**5. DEBT**

Debt outstanding at December 31, 2000 was as follows:

	Principal	Interest Rate
Library Fund Library Facilities Notes	3,730,074	5.98%

The Library Fund Library Facilities Notes are to retire old debt and to finance the construction of the Owensville Library Branch and to improve the facilities at the other Library Branches. The loans will be repaid in monthly installments, including interest, over 20 years collateralized solely by the Library's taxing authority. The Library Notes are a combination of previous 1996A and 1996B notes, which were combined to account for the Library's Notes per section 133.70 of the Ohio Revised Code.

Amortization of the above debt, including interest, is scheduled as follows:

Year ending December 31:	Library Fund Library Facilities Notes
2001	\$369,930
2002	368,681
2003	367,924
2004	366,627
2005	366,754
Subsequent	3,931,410
Total	\$5,771,326

**CLERMONT COUNTY PUBLIC LIBRARY  
CLERMONT COUNTY**

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

**6. 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. For 1999, the Library contributed an amount equal to 13.55% of participants' gross salaries. PERS reduced the employer rate during 2000. For 2000, the Library contributed an amount equal to 10.84% of participants' gross salaries. The Library has paid all contributions required through December 31, 2000.

**7. RISK MANAGEMENT**

The Library has obtained commercial insurance for the following risks:

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

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



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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Clermont County Public Library  
Clermont County  
326 Broadway Street  
Batavia, OH 45103

To the Board of Trustees:

We have audited the accompanying financial statements of the Clermont County Public Library, Clermont County, Ohio (the Library), as of and for the years ended December 31, 2000 and 1999, and have issued our report thereon dated October 31, 2001. 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 *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 item 2000-00413-001.

### 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 certain matters involving the internal control over financial reporting and its 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 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. Reportable conditions are described in the accompanying schedule of findings as items 2000-00413-002 and 2000-00413-003.

Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be a material weaknesses. However, we believe none of the reportable conditions described above are material weaknesses. 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.

Clermont County Public Library  
Clermont County  
Report on Compliance and on Internal Control Required by  
*Government Auditing Standards*  
Page 2

We also noted another matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the Library in a separate letter dated October 31, 2001.

This report is intended for the information and use of 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

October 31, 2001



CLERMONT COUNTY PUBLIC LIBRARY  
CLERMONT COUNTY

SCHEDULE OF FINDINGS  
DECEMBER 31, 2000 AND 1999

FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

**FINDING NUMBER 2000-00413-001**

**Noncompliance Citation**

Ohio Admin. Code, Section 117-2-02 (A) states all public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transaction, maintain accountability for the related assets document compliance with finance-related legal and contractual requirements.

Ohio Admin. Code, Section 117-2-02(C)(2) states that purchase orders should be used to approve purchase commitments and to encumber funds against the applicable appropriation accounts, as required by Section 5705.41(D) of the Revised Code.

Twenty-six percent of disbursements tested for the audit period were not properly encumbered. Failure to approve the purchase order prior to the purchase commitments can result in overspending funds and negative cash fund balances which in turn hinders the ability to have an adequate accounting system.

Effort should be made by the Library to properly utilize the encumbrance method of accounting by certifying the availability of funds prior to a purchase commitment. We recommend the Library obtain approved purchase orders, which contain the Clerk's certification indicated by a signature that the amount required to meet the obligation has been lawfully appropriated and authorized, prior to making a commitment.

**FINDING NUMBER 2000-00413-002**

**Reportable Condition - Cash Reconciliation**

The Library was declared unauditible by the Auditor of State's office in May, 2001, because cash was not properly reconciled at December 31, 2000. There were numerous immaterial reconciling items that could not be explained by the current Clerk, because he did not take office until June 18, 2001. During the course of our audit, the current Clerk researched the questionable reconciling items appearing on the December 31, 2000 reconciliation and was able to properly account for the majority of the reconciling items. The remaining reconciling items netted to an unaccountable difference of \$84.

When accurate bank reconciliations are not performed monthly and errors are not investigated by Library personnel, receipt and disbursement activity is not properly reflected in the Library's financial records. We recommend the Clerk reconcile monthly and any unexplained or unusual reconciling items be properly investigated and accurately reflected in the Library's financial records.

**FINDING NUMBER 2000-00413-003**

**Reportable Condition - Approval of Library Cash Disbursements**

The Library has developed an internal control policy which stipulates that the Board of Trustees will review and approve the Library's invoices prior to payment. The list of invoices and subsequent approval are recorded in the minute records.

**FINDING NUMBER 2000-00413-003**  
**(Continued)**

It was noted that four reports identifying invoices to be paid were not accurate. Seven disbursements chosen for our testing were not included in the corresponding report as indicated in the minutes.

When all expenditures are not properly approved by the Board of Trustees, expenditures could be made that are not for a proper public purpose. We recommend the Board follow its adopted policy and approve accurate listings of payments for invoices prior to payment.

**CLERMONT COUNTY PUBLIC LIBRARY  
CLERMONT COUNTY  
DECEMBER 31, 2000**

**SCHEDULE OF PRIOR AUDIT FINDINGS**

<u>Finding Number</u>	<u>Finding Summary</u>	<u>Fully Corrected?</u>	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain:</i></b>
1998-00413-001	Ohio Rev. Code Section 135.18 (A), 135.181(L) Deposits were not insured of collateralized.	Yes	N/A.
1998-00413-002	Ohio Admin. Code Section 117-4-05 Cash Journal was not maintained by fund type.	Yes	N/A
1998-00413-003	Library did not maintain sufficient documentation to support outstanding encumbrances	Yes	N/A





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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Facsimile 614-466-4490

**CLERMONT COUNTY PUBLIC LIBRARY**

**CLERMONT 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  
NOVEMBER 8, 2001**