# AUDITORO

SOLO REGIONAL LIBRARY SYSTEM NOBLE COUNTY

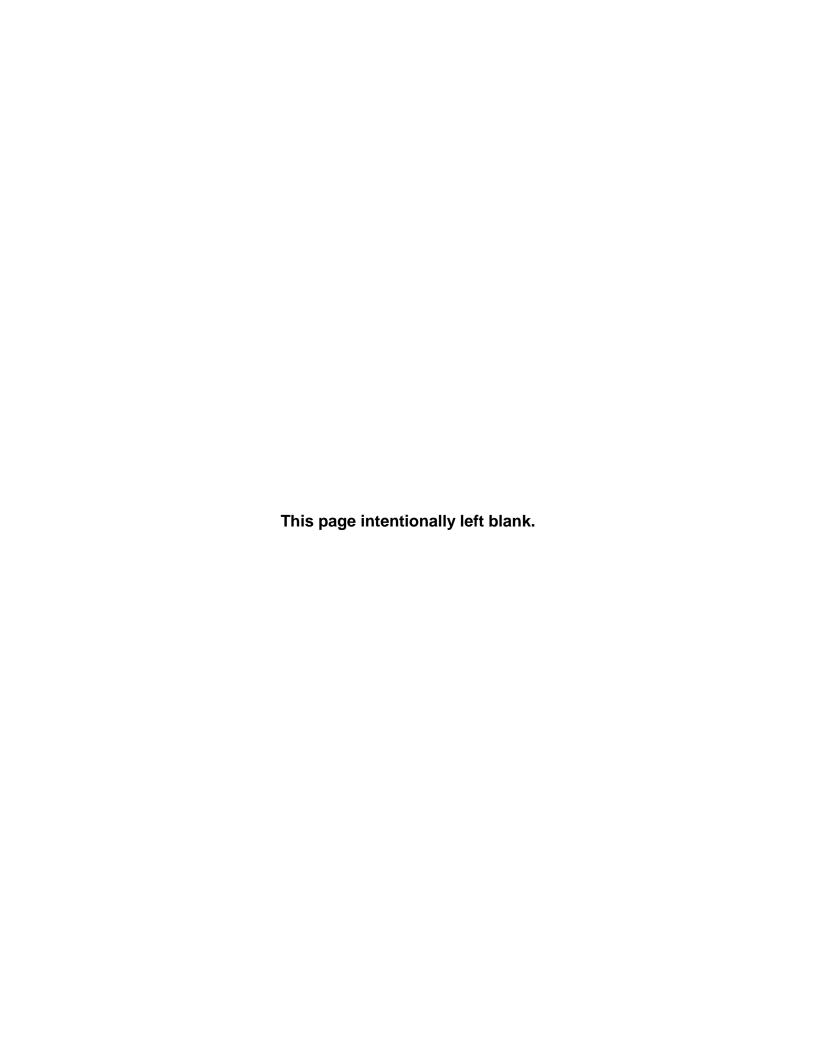
TRANSFER OF ACCOUNTABILITY AS OF JUNE 30, 2001



### SOLO REGIONAL LIBRARY SYSTEM NOBLE COUNTY

#### **TABLE OF CONTENTS**

TITLE	PAGE
Report of Independent Accountants	





743 East State Street Athens Mall Suite B Athens, Ohio 45701 Telephone 740-594-3300 800-441-1389

Facsimile 740-594-2110 www.auditor.state.oh.us

#### REPORT OF INDEPENDENT ACCOUNTANTS

SOLO Regional Library System Noble County 40774 State Route 821 Caldwell, Ohio 43724

To the Members of the Board:

We have performed the procedures enumerated below, as of June 30, 2001, which were agreed to by Millie Fry, Executive Director of SOLO Regional Library System, solely to assist in the conversion of the accounting function from an independent contractor who's services were completed as of June 30, 2001. We followed the American Institute of Certified Public Accountants' attestation of standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the SOLO Regional Library System. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures were as follows:

#### **CASH RECONCILIATION**

- 1. We compared the sum of the cash balances for all funds recorded on the SOLO Regional Library System's accounting records with cash balances recorded on the bank reconciliation prepared by William Parks, CPA, an independent contractor as of June 30, 2001.
- 2. We recomputed the mathematical accuracy of the reconciliation.
- 3. We compared bank balances on the reconciliation with month end bank statements.
- 4. We also agreed reconciling items in excess of \$500 appearing on that reconciliation to canceled checks, deposit slips, or to other documentation.

We determined that the dates on those documents support that those items were proper reconciling items at June 30, 2001. We found no exceptions in the cash reconciliation process.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

SOLO Regional Library System Noble County Report of Independent Accountants Page 2

This report is intended solely for the information and use of management and the Board of Trustees and is not intended to be and should not be used by anyone else.

Jim Petro Auditor of State

July 16, 2001



88 East Broad Street P.O. Box 1140 Columbus, Ohio 43216-1140

Telephone 614-466-4514

800-282-0370

Facsimile 614-466-4490

## SOLO REGIONAL LIBRARY SYSTEM NOBLE 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.

**CLERK OF THE BUREAU** 

Susan Babbitt

CERTIFIED AUGUST 23, 2001