



**Auditor of State
Betty Montgomery**

NEW CARLISLE PUBLIC LIBRARY
CLARK COUNTY

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**Auditor of State
Betty Montgomery**

New Carlisle Public Library
Clark County
111 East Lake Avenue
New Carlisle, Ohio 45344

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 a February 2, 2005 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 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.

A handwritten signature in cursive script that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

August 11, 2006

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

New Carlisle Public Library
Clark County
111 East Lake Avenue
New Carlisle, OH 45344

To the Board of Trustees:

We have audited the accompanying financial statements of the New Carlisle Public Library, Clark County, (the Library), as of and for the years ended December 31, 2005 and 2004. 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.

Revisions to GAAP would require the Library to reformat its financial statement presentation and make other changes effective for the years ended December 31, 2005 and 2004. Instead of the combined funds the accompanying financial statements present for 2005 and 2004, the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2005 and 2004. 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 the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Library has elected not to reformat its statements. Since this Library does not use GAAP to measure financial statement amounts, 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, 2005 and 2004 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, 2005 and 2004, or its changes in financial position for the years then ended December 31, 2005 and 2004.

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Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Library, as of December 31, 2005 and 2004, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Library to include Management's Discussion and Analysis for the years ended December 31, 2005 and 2004. 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 August 11, 2006, 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.



Betty Montgomery
Auditor of State

August 11, 2006

**NEW CARLISLE PUBLIC LIBRARY
CLARK COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

	<u>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Library and Local Government Support	\$588,851			\$588,851
Private Grants	12,000			12,000
Patron Fines and Fees	19,079			19,079
Earnings on Investments	1,967			1,967
Contributions, Gifts and Donations	2,440	95		2,535
Miscellaneous Receipts	7,516			7,516
	<u>631,853</u>	<u>95</u>		<u>631,948</u>
Cash Disbursements:				
Current:				
Salaries and Benefits	380,032			380,032
Purchased and Contracted Services	66,556			66,556
Library Materials and Information	93,222			93,222
Other Objects	50,470			50,470
Capital Outlay	9,988			9,988
	<u>600,268</u>			<u>600,268</u>
Total Cash Disbursements	<u>600,268</u>			<u>600,268</u>
Total Cash Receipts Over Cash Disbursements	<u>31,585</u>	<u>95</u>		<u>31,680</u>
Other Financing Receipts/(Disbursements):				
Transfers-In		1,815		1,815
Transfers-Out	(1,815)			(1,815)
	<u>(1,815)</u>	<u>1,815</u>		
Total Other Financing Receipts/(Disbursements)	<u>(1,815)</u>	<u>1,815</u>		
Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	29,770	1,910		31,680
Fund Cash Balances, January 1	52,805	0	606	53,411
Fund Cash Balances, December 31	<u>\$82,575</u>	<u>\$1,910</u>	<u>\$606</u>	<u>\$85,091</u>

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

**NEW CARLISLE PUBLIC LIBRARY
CLARK COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	
Cash Receipts:			
Library and Local Government Support	\$547,319		\$547,319
Private Grants	12,000		12,000
Patron Fines and Fees	17,865		17,865
Earnings on Investments	115	29	144
Contributions, Gifts and Donations	3,955		3,955
Miscellaneous Receipts	5,632	2	5,634
	<u>586,886</u>	<u>31</u>	<u>586,917</u>
Total Cash Receipts			
	<u>586,886</u>	<u>31</u>	<u>586,917</u>
Cash Disbursements:			
Current:			
Salaries and Benefits	358,337		358,337
Purchased and Contracted Services	66,827	100,374	167,201
Library Materials and Information	56,856		56,856
Other Objects	37,780		37,780
Debt Service:			
Redemption of Principal	60,000		60,000
Interest Payments and Other Financing Fees and Costs	298		298
Capital Outlay	7,028		7,028
	<u>587,126</u>	<u>100,374</u>	<u>687,500</u>
Total Cash Disbursements			
	<u>587,126</u>	<u>100,374</u>	<u>687,500</u>
Total Cash Receipts (Under) Cash Disbursements	<u>(240)</u>	<u>(100,343)</u>	<u>(100,583)</u>
Other Financing Receipts/(Disbursements):			
Other Debt Proceeds	30,000	30,000	60,000
Transfers-In		20,000	20,000
Transfers-Out	(20,000)		(20,000)
	<u>10,000</u>	<u>50,000</u>	<u>60,000</u>
Total Other Financing Receipts/(Disbursements)			
	<u>10,000</u>	<u>50,000</u>	<u>60,000</u>
Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	9,760	(50,343)	(40,583)
Fund Cash Balances, January 1	<u>43,045</u>	<u>50,949</u>	<u>93,994</u>
Fund Cash Balances, December 31	<u><u>\$52,805</u></u>	<u><u>\$606</u></u>	<u><u>\$53,411</u></u>

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

**NEW CARLISLE PUBLIC LIBRARY
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004**

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 New Carlisle Public Library, Clark County, (the Library), as a body corporate and politic. The Library appoints a seven-member Board of Trustees to govern the Library. The Library provides the community with various educational and literary resources.

The Library is a private, non-profit corporation operating as an association library in the state of Ohio. The Library's articles of incorporation were issued in 1933. The Library is funded primarily with public monies to provide free library services to the citizens of Clark County.

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 the Auditor of State prescribes or permits. This accounting basis is similar to the cash receipts and disbursements 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

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash

The Library only holds checking accounts.

D. Fund Accounting

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

1. General Fund

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Fund

This fund accounts for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Library had one Special Revenue Fund:

Memorial Fund - The fund receives interest and donation revenue and transfers for memorial projects.

3. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects. The Library had the following significant capital project fund:

Building and Repair Fund – This fund receives interest and donation revenue and transfers for construction projects of the library.

**NEW CARLISLE PUBLIC LIBRARY
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process

Although not required by Ohio Revised Code or the by the By-Laws, the Library budgets for each fund annually. The Board annually approves appropriation measures and subsequent amendments.

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

A summary of 2005 and 2004 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 no reflected as assets on the accompanying financial statements.

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

The Library maintains a cash pool all funds use. The carrying amount of cash at December 31 follows:

	2005	2004
Demand deposits	\$85,091	\$53,411

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

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2005 and 2004 follows:

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$638,790	\$631,853	(\$6,937)
Special Revenue	0	1,910	1,910
Capital Projects	0	0	0
Total	\$638,790	\$633,763	(\$5,027)

**NEW CARLISLE PUBLIC LIBRARY
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

3. BUDGETARY ACTIVITY (Continued)

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$685,994	\$602,083	\$83,911
Special Revenue	0	0	0
Capital Projects	0	0	0
Total	<u>\$685,994</u>	<u>\$602,083</u>	<u>\$83,911</u>

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$581,389	\$616,886	\$35,497
Capital Projects	0	50,031	50,031
Total	<u>\$581,389</u>	<u>\$666,917</u>	<u>\$85,528</u>

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$546,889	\$607,126	(\$60,237)
Capital Projects	35,000	100,374	(65,374)
Total	<u>\$581,889</u>	<u>\$707,500</u>	<u>(\$125,611)</u>

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.

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the Library is subject adopts rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Other Governments' Grants In Aid. Payments are due to the County by December 31. If the property owner elects to pay semiannually, 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.

Property owners assess tangible personal property tax. These owners must file a list of tangible 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.

**NEW CARLISLE PUBLIC LIBRARY
CLARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

5. DEBT

On March 12, 2003, the Board approved setting up a line of credit at New Carlisle Federal Bank for the purpose of securing additional funds needed to complete a construction project. During 2004, the Board authorized borrowing on the unsecured line of credit of \$150,000, at a floating prime rate with interest payable monthly on the outstanding balance. \$60,000 was borrowed and repaid during 2004. This line of credit expired on April 22, 2005.

6. RETIREMENT SYSTEM

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

The Ohio Revised Code also prescribes contribution rates. The Library's OPERS members contributed 8.5 percent of their gross salaries. The Library contributed an amount equal to 13.55 percent of participants' gross salaries. The Library has paid all contributions required through December 31, 2005.

7. RISK MANAGEMENT

Commercial Insurance

The New Carlisle Public Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability; Errors and omissions.

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

8. SUBSEQUENT EVENTS

- A.** On February 8, 2006 the Board approved a contract with Scarff's for lawn care for \$4,782.
- B.** On June 8, 2006 the Director entered an agreement with Unique Management to recover past due materials for the Library. This company charges \$8.85 for each person submitted to the company for past due materials.

9. RELATED PARTY TRANSACTION

The Library's purchased various types of insurance is through J&R Insurance as the broker, with which the Board President is affiliated. The Library purchased insurance in the amounts of \$32,289 during 2005 and \$25,945 during 2004.



**Auditor of State
Betty Montgomery**

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

New Carlisle Public Library
Clark County
111 East Lake Avenue
New Carlisle, OH 45344

To the Board of Trustees:

We have audited the financial statements of the New Carlisle Public Library, Clark County, (the Library), as of and for the years ended December 31 2005 and 2004, and have issued our report thereon dated August 11, 2006, wherein we noted the Library follows the accounting practices the Auditor of State prescribes 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 to determine our auditing procedures in order to express our opinion on the financial statements and not to opine 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 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 management's assertions in the financial statements. Reportable conditions are described in the accompanying schedule of findings as items 2005-002 through 2005-004.

A material weakness is a reportable 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 caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when 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 material weaknesses. However, we do not believe the reportable conditions described above are material weaknesses. In a separate letter to the Library's management dated August 11, 2006 we reported other matters involving internal control over financial reporting which we did not deem reportable conditions.

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 matter that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2005-001.

We intend this report solely for the information and use of the management and Board of Trustees. It is not intended for anyone other than these specified parties.



Betty Montgomery
Auditor of State

August 11, 2006

**NEW CARLISLE PUBLIC LIBRARY
CLARK COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2005 AND 2004**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2005-001

The Bylaws of the New Carlisle Public Library Article IV states that “the Board of Trustees shall have all of the powers granted to it by law and shall, in open meeting, determine and establish, in accordance with law, the basic policies of the Library with respect to.....(d) the hiring, compensation, and responsibilities of, and the personnel practices concerning, employees of the Library”. In addition, Article VI, Section 4, states that “on an annual basis, the Board of Trustees shall evaluate the job performance of the Director and review his/her salary at that time. All salaries will be reviewed and approved at the annual meeting”. Also, Article VII, Section 4, states that “final decisions from (executive session) matters must be made in a public meeting”.

The Board failed to approve the salaries of the library employees at the annual meeting and made retroactive approval on August 10, 2006. The Board had informally delegated the power to determine salaries of hourly employees to the Director; however this was never approved by the Board in the minutes, and was contrary to their Bylaws. The board should review the requirements stated in the By-Laws and implement procedures to approve all personnel actions as listed therein.

FINDING NUMBER 2005-002

Annual Financial Report

Certain deficiencies were noted in the Library’s annual financial reports as follows:

- The original 2005 and 2004 annual reports presented by the Library had numerous mathematical errors. For example, when the general fund amounts for receipts and disbursements were added and subtracted, the ending balance had a variance of \$17,536 for 2005 and a variance of \$19,692 for 2004. In addition, the general fund balance was left blank on the cash reconciliation in the annual report, therefore creating another calculating error in both 2005 and 2004. Various other errors were also noted.
- Transfers of \$1,815 during 2005 and \$20,000 during 2004 were noted in the Library’s Board minutes however none were recorded on the original year-end financial statements, and resulted in adjustments to the financial statements.
- Loan proceeds of \$60,000 were also noted on the Library’s ledgers, but were not reported on the original year end financial statements for 2004 and also resulted in adjustment to the financial statement.
- The revised annual report submitted by the Library did not directly tie to their ledgers. Insignificant variances were noted, and certain account codes in the ledgers had part of transactions going to one line item on the report, and part going to another line item. Supporting documentation was not maintained to indicate which figures added up to the figures reported on their annual report.

The abovementioned items resulted in incomplete and inaccurate financial information on the Library’s year-end financial report submitted to the State of Ohio and caused the original report to be declared unauditable, resulting in the Library being required to amend its financial report. The Library should develop and implement procedures to provide that the annual reports are agreed to the supporting ledgers, are mathematically accurate, and reviewed by someone independent of the finance process prior to being filed.

FINDING NUMBER 2005-003

Register Over-Rings

The Library recorded revenues from the cash register to the ledger based upon what the daily cash register print out said should have been collected. Upon counting the actual money being deposited, any shortage was then booked as an "over-ring", so the amount booked to the ledger netted out to the amount deposited. Such "over-rings" or shortages amounted to \$1,447 during 2005 and \$6,875 during 2004. This has been an ongoing issue and could result in undetected theft or loss of receipts. The Library should develop and implement procedures that include having daily reconciliations of the cash register tapes to the actual cash and overage/shortages be pursued and the cause(s) of the differences determined and corrected.

FINDING NUMBER 2005-004

Reserve for Encumbrances

Reserve for encumbrance figures were reported on both the year-end annual financial report to the State and on the monthly reports to the Board, however, such amounts were never actually certified by the Library. The Library used purchase orders, however, the Clerk did not sign and date them, to certify that the funds were available and actually encumber the funds, which resulted in those amounts being removed from the accompanying financial statements. Purchase orders are to be certified by the Clerk prior to the item being ordered or purchased. Purchase orders, contracts and other commitments for the expenditure of money should only be recorded as a reserve for encumbrances on the financial statements when such reservations represent true restrictions of funds as of the date of the report. In addition, the list of outstanding purchase orders presented by the Library did not agree to the amount listed as reserve for encumbrance on the annual report. The Library should enforce the proper use of purchase orders and maintain documentation of all outstanding items to aid in controlling disbursements and provide accurate information on obligations.

**NEW CARLISLE PUBLIC LIBRARY
CLARK COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2005 and 2004**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2003-001	Recommendations concerning inadequate controls over cash collections	No	Partially Corrected. Moved to Management Letter.
2003-002	Numerous errors were noted on the Library's annual financial report	No	Not Corrected – See finding 2005-002.



**Auditor of State
Betty Montgomery**

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NEW CARLISLE PUBLIC LIBRARY

CLARK 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 19, 2006**