

***BARBERTON PUBLIC LIBRARY  
SUMMIT COUNTY, OHIO***

***AUDIT REPORT***

***FOR THE YEAR ENDED DECEMBER 31, 2005***

***Charles E. Harris and Associates, Inc.***  
**Certified Public Accountants and Government Consultants**





Mary Taylor, CPA  
Auditor of State

Board of Trustees  
Barberton Public Library  
602 West Park Avenue  
Barberton, Ohio 44203-2458

We have reviewed the *Report of Independent Accountants* of the Barberton Public Library, Summit County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2005 through December 31, 2005. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Barberton Public Library is responsible for compliance with these laws and regulations.

*Mary Taylor*

Mary Taylor, CPA  
Auditor of State

October 29, 2007

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**BARBERTON PUBLIC LIBRARY**  
**SUMMIT COUNTY, OHIO**  
**Audit Report**  
**For the Year Ended December 31, 2005**

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**REPORT OF INDEPENDENT ACCOUNTANTS**

**Barberton Public Library  
Summit County  
602 West Park Avenue  
Barberton, Ohio 44203-2458**

**To the Board of Trustees:**

**We were engaged to audit the accompanying financial statements of the Barberton Public Library (the Library), as of and for the year ended December 31, 2005, as listed in the table of contents. These financial statements are the responsibility of the Library's management.**

**Although supporting documentation was maintained for cash receipts, cash disbursements and transfers in the general fund, special revenue funds and capital projects funds, the Library could not provide adequate ledgers that supported the numbers in the financial statements, therefore we were unable to satisfy ourselves as to the proper balances of these transactions. Cash receipts in the General Fund represented 100% of all cash receipts in the fund, while cash disbursements represented 89% and transfers out represented 11%. Cash receipts in the Special revenue funds represented 63% of all cash receipts and transfers in represented 37%, while cash disbursements represented 100%. Transfers in to the Capital Projects Funds represented 100% of all cash receipts, while cash disbursements represented 100%.**

**Since we did not audit the financial statements of the Library referred to above, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on these financial statements.**

***Charles E. Harris & Associates, Inc.***  
**June 22, 2007**

**BARBERTON PUBLIC LIBRARY**  
**SUMMIT COUNTY, OHIO**  
**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND**  
**CHANGES IN FUND CASH BALANCES**  
**All Governmental and Fiduciary Fund Types**  
**For the Year Ended December 31, 2005**

	Governmental Fund Types			Fiduciary	Total Memorandum Only
	General	Special Revenue	Capital Projects	Fund Type Expendable Trust	
<b>Receipts:</b>					
Other Government Grants-In-Aid	\$ 1,119,812	-	-	-	\$ 1,119,812
Patron Fines and Fees	33,178	-	-	-	33,178
Earnings on Investments	5,048	-	-	-	5,048
Contributions, Gifts and Donations	4,252	\$ 3,447	-	\$ 121,450	129,149
Miscellaneous Revenue	3,703	3,094	-	-	6,797
<b>Total Receipts</b>	<b>1,165,993</b>	<b>6,541</b>	<b>-</b>	<b>121,450</b>	<b>1,293,984</b>
<b>Disbursements:</b>					
<b>Current:</b>					
Salaries	663,085	-	-	-	663,085
Employee Benefits	129,868	-	-	-	129,868
Purchased and Contractual Services	165,762	-	\$ 10,035	-	175,797
Library Materials and Information	137,611	1,603	-	-	139,214
Supplies	12,909	2,591	-	-	15,500
Miscellaneous	7,739	-	3,187	-	10,926
Capital Outlay	-	4,503	65,009	-	69,512
<b>Total Disbursements</b>	<b>1,116,975</b>	<b>8,697</b>	<b>78,231</b>	<b>-</b>	<b>1,203,902</b>
<b>Total Receipts Over/(Under)</b>					
Disbursements	49,019	(2,156)	(78,231)	121,450	90,082
<b>Other Financing Sources (Uses):</b>					
Transfers In	-	10,910	122,485	-	133,395
Transfers Out	(133,395)	-	-	-	(133,395)
<b>Total Other Financing Sources (Uses)</b>	<b>(133,395)</b>	<b>10,910</b>	<b>122,485</b>	<b>-</b>	<b>-</b>
<b>Excess/Deficiency of Receipts and</b>					
<b>Other Sources Over Disbursements</b>					
and Other Uses	(84,376)	8,754	44,254	121,450	90,082
<b>Fund Cash Balance, January 1</b>	<b>537,725</b>	<b>(1,381)</b>	<b>91,563</b>	<b>1,226</b>	<b>629,133</b>
<b>Fund Cash Balance, December 31</b>	<b>\$ 453,349</b>	<b>\$ 7,373</b>	<b>\$ 135,817</b>	<b>\$ 122,676</b>	<b>\$ 719,215</b>

See accompanying Notes to the Financial Statements.

**BARBERTON PUBLIC LIBRARY  
SUMMIT COUNTY, OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2005**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. DESCRIPTION OF THE ENTITY**

Barberton Public Library, Summit 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 Barberton City School District. 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 disbursement 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.)

The statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. CASH AND INVESTMENTS**

Investments are included in the fund cash balances. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

**D. FUND ACCOUNTING**

The Library maintains its accounting records in accordance with the principles of "Fund" accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the recording of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

**Governmental Fund Types:**

**General Fund:** The General Fund is the general operating fund of the Library. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

**Special Revenue Funds:** To account for the specific revenue sources that are legally restricted to disbursements for specified purposes. The BPL fund receives donations to be used for the centennial celebration or other benefits of the Library.

**Capital Projects Funds:** To account for the proceeds of specific revenue sources that are restricted for the acquisition or construction of major capital projects. The Library's major capital project fund is the permanent improvement fund which receives monies from transfers for the maintenance of and improvements to the Library's facilities.



**BARBERTON PUBLIC LIBRARY  
SUMMIT COUNTY, OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2005**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)**

**Fiduciary Funds (Trust Fund):**

These funds are used to account for resources restricted by legally binding trust agreements. The Library's only fiduciary fund is the Expendable Memorial and Gift Trust Fund which is used to account for monies received from bequests and gifts. The monies are expended at the discretion of the Board of Trustees.

**E. BUDGETARY PROCESS**

The Board 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 level of control.

**F. PROPERTY, PLANT AND EQUIPMENT**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**G. UNPAID VACATION AND SICK LEAVE**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused sick leave only. Unpaid vacation and sick leave are not reflected as liabilities on the accompanying financial statements.

**2. EQUITY IN POOLED CASH AND CASH EQUIVALENTS**

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 was as follows:

	2005
Demand deposits	\$ 162,463
Certificate of Deposit	556,452
Petty Cash	300
Total deposits and investments	\$ 719,215

*Deposits:* Deposits are either (1) insured by the Federal Depository Insurance Corporation; (2) collateralized by the financial institution's public entity deposit pool.

*Investments:* The Library's agent holds securities collateralizing certificate of deposits. The securities are pooled and not in the Library's name.

**BARBERTON PUBLIC LIBRARY  
SUMMIT COUNTY, OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2005**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ended December 31, 2005 follows:

2005 Appropriations vs. Actual Expenditures			
Fund Type	Appropriations	Actual Expenditures	Variance
General	\$ 1,156,470	\$ 1,250,370	\$ (93,900)
Special Revenue	7,174	8,697	(1,523)
Capital Projects	221,684	78,231	143,453
Expendable Trust	2,739	-	2,739

**4. 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 65% health insurance to employees that work 25 or more hours per week through a private carrier.

There were no significant reductions in coverage from the prior year and claims have not exceeded insurance coverage in any of the past three years. The Library pays the State Worker's Compensation System a premium based on a rate of \$100 of salaries. This rate is based on accident history and administrative costs.

**5. PENSION AND RETIREMENT PLAN**

The Ohio Public Employees Retirement System (OPERS) is a cost-sharing multiple-employer defined benefit pension plan administered by the Ohio Public Employees Retirement Board. OPERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report.

The Ohio Revised Code provides statutory authority for employee and employer contributions. The employee contribution rates are 8.5% of their gross salaries for 2005. For local government employer units, the rate was 13.55% of covered payroll for 2005. The contribution rates are determined actuarially. The Library has paid all contributions required through December 31, 2005.

**6. CONTINGENT LIABILITIES**

Management believes there are no pending claims or lawsuits.

**BARBERTON PUBLIC LIBRARY  
SUMMIT COUNTY, OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2005**

**7. 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 buildings, improvements, operation, maintenance, or other expenses. The Budget Commission cannot reduce its allocation of these funds to the Library based upon any additional revenues the Library receives.

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 Government Grants-In-Aid. Payments are due to the County by December 31. If the property owner elects to make semiannual payments, 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.

**8. LEGAL COMPLIANCE**

Contrary to Ohio Administrative Code 117-8-02, the Library had expenditures exceeding appropriations in several funds.

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Barberton Public Library  
Summit County  
602 West Park Avenue  
Barberton, Ohio 44203-2458**

**To the Board of Trustees:**

**We were engaged to audit the financial statements of the Barberton Public Library as and for the year ended December 31, 2005, and have issued our report thereon dated June 22, 2007. We did not express an opinion on the financial statements because we were unable to obtain adequate supporting ledgers for the cash receipts, cash disbursements and transfers.**

**Internal Controls Over Financial Reporting**

**In planning and performing our audit, we considered the Library's internal control over financial reporting and its operations in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting that we consider reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design and 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 2005-002 through 2005-005.**

**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 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 caused by error or fraud 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 on 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. However, we consider the reportable conditions described above to be material weaknesses.**

**We also noted other matters involving the internal control over financial reporting that we have reported to management of the Library in a separate letter dated June 22, 2007.**

### Compliance and Other Matters

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, grant agreements and other matters, 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 2005-001.

We also noted certain additional matters that we have reported to management in a separate letter dated June 22, 2007.

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

*Charles E. Harris and Associates, Inc.*  
June 22, 2007

**BARBERTON PUBLIC LIBRARY  
SUMMIT COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2005**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**Noncompliance Citation:**

**FINDING NUMBER 2005-001**

**Ohio Admin. Code 117-8-02** requires the Library Board to adopt appropriation measures which establish the fund level, which is the legal level of control. The Library may not spend in excess of these budgeted amounts.

During budgetary testing, it was noted that expenditures exceeded appropriations at December 31, 2005 in the following funds:

<u><b>Fund</b></u>	<u><b>Appropriations</b></u>	<u><b>Expenditures</b></u>	<u><b>Variance</b></u>
<b>2005</b>			
General Fund	\$1,156,470	\$1,250,370	\$(93,900)
Special Revenue Fund:			
BPL Fund	\$ 7,174	\$ 8,697	\$ (1,523)

Expenditures for each fund should not exceed appropriations. Failure to follow approved budgets could lead to overspending and the possibility of negative fund balances. To ensure expenditures do not exceed appropriations, the Library should monitor its financial activity periodically and amend its approved budgets accordingly.

Management agrees and will monitor estimated resources compared to appropriations. Also, much of the General Fund variance is due to transfers being included in the expenditures above.

**BARBERTON PUBLIC LIBRARY  
SUMMIT COUNTY**

**SCHEDULE OF FINDINGS – (continued)  
DECEMBER 31, 2005**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**Material Weaknesses:**

**FINDING NUMBER 2005-002**

**Budget Activity**

During budgetary testing, it was noted that appropriations exceeded estimated resources at December 31, 2005 in the following funds:

<u>Fund</u>	<u>Estimated Resources</u>	<u>Appropriations</u>	<u>Variance</u>
<b>2005</b>			
<b>Capital Projects</b>			
Santmyer Bequest	\$0	\$73,125	\$ (73,125)
Building Repair	\$0	\$221,684	\$ (221,684)
<b>Fiduciary - Expendable Trust</b>			
UHL Bequest	\$0	\$121,229	\$ (121,229)

Appropriations for each fund should not exceed estimated resources. The Library should establish budgetary policies and procedures which provide for periodic determinations of estimated resources and which limit appropriations to such estimates. Failure to follow such a budgetary system could lead to overspending and the possibility of negative fund balances. To help ensure appropriations do not exceed estimated resources, the Library should monitor its financial activity periodically (perhaps monthly) and amend its approved budgets accordingly.

Management agrees and will monitor expenditures compared to appropriations.

**BARBERTON PUBLIC LIBRARY  
SUMMIT COUNTY**

**SCHEDULE OF FINDINGS – (continued)  
DECEMBER 31, 2005**

<p><b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b></p>
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**FINDING NUMBER 2005-003**

**Procedure Manual**

The Library has not adopted a formal written accounting procedure manual, which should include items such as written job descriptions for the Clerk-Treasurer and Deputy Clerk-Treasurer, accounting procedure narratives for receipts, non-payroll and payroll expenditures and appropriate training for those positions. These narratives would detail the procedures necessary to perform each of the duties (receipting and disbursing of non-payroll and payroll transactions) necessary for the Clerk-Treasurer and Deputy Clerk-Treasurer. The lack of a formal written accounting procedure manual creates an undefined system of accounting and reporting which could lead to a lack of segregation of duties, errors not being detected in a timely manner, and incorrect accounting procedures.

The Library should develop and adopt a formal written accounting procedure manual to assist in the event that the Clerk-Treasurer and/or the Deputy Clerk-Treasurer is on vacation, sick or are no longer working for the Library. During these conditions, another member of the Library's administration could use the detailed accounting procedures manual to perform the day to day financial duties during any such absence. In addition, this will ensure that a defined system of accounting and reporting exists at the Library.

Management agrees and is in the process developing a formal written accounting procedure manual assist in the event that the Clerk-Treasurer and/or the Deputy Clerk-Treasurer is on vacation, sick or are no longer working for the Library.

**FINDING NUMBER 2005-004**

**Accounting Records**

During our audit, we noted that the Library converted the accounting system to Uniform Accounting Network system in 2006 and filed the financial reports for 2005 and 2006 using UAN financial report format, however, we were unable to trace the balances on the 2005 financial report to any existing 2005 accounting records generated by the old accounting system. Therefore, receipts and disbursements were not traceable to the 2005 financial statements.



**BARBERTON PUBLIC LIBRARY  
SUMMIT COUNTY**

**SCHEDULE OF FINDINGS – (continued)  
DECEMBER 31, 2005**

<p><b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b></p>
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**FINDING NUMBER 2005-004 - (continued)**

**Accounting Records**

Lack of accurate and adequate accounting records could lead to improper and misleading financial information provided to management for decision making purpose and to the public.

We recommend that, in the future, the key financial personnel maintain accurate and adequate accounting records that are used to compile the financial reports.

Management agrees and the accounting records are well maintained in 2006.

**FINDING NUMBER 2005-005**

**Maintaining Sound Reports**

During our audit, we noted that the Library could not provide two quarterly employer 941 returns for 2005. Also, the Library did not maintain a sound report for employees' compensated absences, i.e. sick leave and vacation. Instead, a calendar was used to mark down any sick leave or vacation taken by the employees and an informal ledger book with unknown colored marks was in place as a tracking tool to individuals who took sick leave and vacation. There was no official balance report for sick leave and vacation in 2005.

We recommend that the reports be well maintained to ensure accurate 941's and tracking of vacation and sick leave.

Management agrees and the aforementioned reports are well maintained in 2006.

**BARBERTON PUBLIC LIBRARY  
SUMMIT COUNTY**

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

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2004-001	Ohio Admin. Code 117-8-02 requires the Library Board to adopt appropriation measures to control the spending without exceeding the budgeted amount.	No	Not corrected. It was noted that expenditures of two funds exceeded appropriations as of December 31, 2005. See finding 2005-001.
2004-002	Appropriations for each fund should not exceed estimated resources. It was noted that appropriations exceeded estimated resources in several funds.	No	Not corrected. Appropriations of several funds have exceeded estimated resources at December 31, 2005. See finding 2005-002.
2004-003	Bank reconciliations were not performed monthly by the Clerk-Treasurer to detect any errors and irregularities timely. The bank reconciliation reports were not reviewed by the Deputy Clerk-Treasurer or a member of the Board of Trustees to assure the balance reported are accurate.	Yes	Fully corrected. Finding no longer valid.
2004-004	The Library has not adopted a formal written accounting procedure manual, which should include items such as written job descriptions for the Clerk-Treasurer and Deputy Clerk-Treasurer, accounting procedure narrative for receipts, non-payroll expenditures and payroll expenditures and appropriate training for those positions.	No	The accounting procedure manual is still under development. The library has not finished developing the accounting procedure manual at the time of the audit performed. See finding 2005-003.



**Mary Taylor, CPA**  
Auditor of State

**BARBERTON PUBLIC LIBRARY**

**SUMMIT 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, 2007**