



**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2009



Mary Taylor, CPA
Auditor of State

PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY

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Mary Taylor, CPA
Auditor of State

Putnam District Library
Putnam County
124 Putnam Parkway
Ottawa, Ohio 45875-1471

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 an 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 adverse 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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

April 27, 2010

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Putnam District Library
Putnam County
124 Putnam Parkway
Ottawa, Ohio 45875-1471

To the Board of Trustees:

We have audited the accompanying financial statements of Putnam District Library, Putnam County, (the Library) as of and for the years ended December 31, 2009 and 2008. 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. The Library processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Library because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. 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.

Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Library's larger (i.e. major) funds separately. 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 GAAP presentation requirements. The

Auditor of State permits, but does not require libraries to reformat their statements. The Library has elected not to follow GAAP statement formatting requirements. 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, 2009 and 2008 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, 2009 and 2008, or its changes in financial position for the years then ended.

Also, 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 Putnam District Library, Putnam County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

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 April 27, 2010, 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.



Mary Taylor, CPA
Auditor of State

April 27, 2010

**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2009**

	All Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Debt Service	
Cash Receipts:					
Library and Local Government Support	\$1,033,149				\$1,033,149
Intergovernmental	1,978				1,978
Patron Fines and Fees	17,218				17,218
Contributions, Gifts and Donations		\$14,239			14,239
Earnings on Investments	42,243	2,556	\$919		45,718
Insurance Settlement			2,747,905		2,747,905
Miscellaneous	11,595				11,595
Total Cash Receipts	1,106,183	16,795	2,748,824		3,871,802
Cash Disbursements:					
Current:					
Salaries	618,959	418			619,377
Employee Fringe Benefits	245,646	2,573			248,219
Purchased and Contractual Services	86,490	6,751	173,355		266,596
Library Materials and Information	119,281	2,905			122,186
Supplies	21,630	376			22,006
Other	6,857				6,857
Capital Outlay	1,717		69,356		71,073
Total Cash Disbursements	1,100,580	13,023	242,711		1,356,314
Total Cash Receipts Over Cash Disbursements	5,603	3,772	2,506,113		2,515,488
Other Financing Receipts/(Disbursements):					
Advances-In	1,500	1,500			3,000
Advances-Out	(1,500)	(1,500)			(3,000)
Other Financing Uses	(48)				(48)
Total Other Financing Receipts/(Disbursements)	(48)				(48)
Excess of Cash Receipts and Other Financing Receipts Over Cash Disbursements and Other Financing Disbursements	5,555	3,772	2,506,113		2,515,440
Fund Cash Balances, January 1	382,405	167,063	629,736	\$15,897	1,195,101
Fund Cash Balances, December 31	\$387,960	\$170,835	\$3,135,849	\$15,897	\$3,710,541
Reserve for Encumbrances, December 31	\$7,244	\$1,121			\$8,365

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

**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2008**

	All Governmental Fund Types				Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Debt Service	
Cash Receipts:					
Library and Local Government Support	\$1,256,901				\$1,256,901
Intergovernmental	385				385
Patron Fines and Fees	17,987				17,987
Contributions, Gifts and Donations	41,787	\$8,539			50,326
Earnings on Investments	34,928	4,644			39,572
Miscellaneous	6,487				6,487
Total Cash Receipts	1,358,475	13,183			1,371,658
Cash Disbursements:					
Current:					
Salaries	769,149				769,149
Employee Fringe Benefits	213,599				213,599
Purchased and Contractual Services	149,012	1,993	\$21,148		172,153
Library Materials and Information	129,439				129,439
Supplies	34,765				34,765
Other	4,860				4,860
Capital Outlay	17,425	3,755			21,180
Total Cash Disbursements	1,318,249	5,748	21,148		1,345,145
Total Cash Receipts Over/(Under) Cash Disbursements	40,226	7,435	(21,148)		26,513
Other Financing Receipts / (Disbursements):					
Transfers-In			500,000		500,000
Transfers-Out	(500,000)				(500,000)
Other Financing Uses	(2,013)				(2,013)
Total Other Financing Receipts / (Disbursements)	(502,013)		500,000		(2,013)
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(461,787)	7,435	478,852		24,500
Fund Cash Balances, January 1	844,192	159,628	150,884	\$15,897	1,170,601
Fund Cash Balances, December 31	\$382,405	\$167,063	\$629,736	\$15,897	\$1,195,101
Reserve for Encumbrances, December 31	\$12,214	\$743			\$12,957

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

**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008**

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 Putnam District Library, Putnam County, (the Library) as a body corporate and politic. The Library is directed by a seven-member Board of Trustees. Three of the Trustees are appointed by the Putnam County Court of Common Pleas. The remaining four Trustees are appointed by the Putnam County Commissioners. 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. Accounting Basis

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

C. Deposits and Investments

The Library's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Library values certificates of deposit at cost. Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

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 reports all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

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

**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

1. Summary of Significant Accounting Policies (Continued)

Lila M. Stauffer Bequest Fund – This fund received a bequest for the purpose of landscaping, ground maintenance, and expansion.

John Goodwin Estate Fund – This fund received an unspecified bequest for benefiting Columbus Grove Library.

Putnam County Friends Fund – This fund received funds from the Putnam County Friends of the Library for specified items.

Memorial Fund – This fund received memorial donations that were previously received into the General Fund.

3. Capital Project Funds

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Library had the following significant Capital Project Funds:

Building Construction Fund – This fund received insurance proceeds for the building that was damaged in the 2007 flood. Money will be used for the construction of the new library.

Furniture and Fixtures Fund – This fund received insurance proceeds for furniture and contents damaged in the 2007 flood. Money will be used for furniture and fixtures in the new library.

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, function, and object level of control.

A summary of 2009 and 2008 budgetary activity appears in Note 4.

F. Property, Plant, and Equipment

The Library records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

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.

**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

2. Restatement of Fund Balances

The Flood Donation Fund was reclassified from the General Fund to a Special Revenue Fund as of January 1, 2008 because the Library determined monies received for flood donations should have been tracked in an individual fund.

	Special Revenue	General
Fund Balance December 31, 2007	\$154,219	\$849,601
Reclassification of Flood Donation Fund	5,409	(5,409)
Adjusted Fund Balance January 1, 2008	\$159,628	\$844,192

3. Equity in Pooled Deposits and Investments

The Library maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2009	2008
Cash on Hand	\$490	\$385
Demand deposits	1,243,613	88,776
Certificates of deposit	2,465,000	867,661
Total cash on hand and deposits	3,709,103	956,822
STAR Ohio	1,438	238,279
Total cash on hand, deposits and investments	\$3,710,541	\$1,195,101

Deposits: Deposits are insured by the Federal Depository Insurance Corporation, collateralized by securities specifically pledged by the financial institution to the Library, or collateralized by the financial institution's public entity deposit pool.

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

**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

4. Budgetary Activity

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

2009 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,306,610	\$1,107,683	(\$198,927)
Special Revenue	5,000	18,295	13,295
Capital Projects		2,748,824	2,748,824
Total	\$1,311,610	\$3,874,802	\$2,563,192

2009 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,111,481	\$1,109,372	\$2,109
Special Revenue	140,477	15,644	124,833
Capital Projects	3,242,000	242,711	2,999,289
Total	\$4,493,958	\$1,367,727	\$3,126,231

2008 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,369,280	\$1,358,475	(\$10,805)
Special Revenue	5,000	13,183	8,183
Capital Projects		500,000	500,000
Total	\$1,374,280	\$1,871,658	\$497,378

2008 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,482,593	\$1,832,476	(\$349,883)
Special Revenue	6,715	6,491	224
Capital Projects	21,201	21,148	53
Total	\$1,510,509	\$1,860,115	(\$349,606)

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General Fund by \$349,883, for the year ended December 31, 2008.

**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2009 AND 2008
(Continued)**

5. Grants-In-Aid

The primary source of revenue for Ohio public libraries was the State Library and Local Government Support Fund (LLGSF) from 1983 through December 31, 2007. As of January 2008, Ohio's public libraries are funded through 2.22% of the state's total general tax revenue. The new funding source broadens the base of library funding to all General Revenue tax revenues. In addition, S.B. 185 changed the name of the Library and Local Government Support Fund to the Public Library Fund effective June 20, 2008. The name change more clearly identifies the purpose of these funds.

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.

6. Risk Management

Putnam County is a member of the County Risk Sharing Authority, Inc. (CORSA) (the Pool). The Library is included on the County's policy, and consequently reimburses the County for their portion of the premium costs. The Pool assumes the risk of loss up to the Library's limits on the policy. The Pool may make supplemental assessments if the experience of the overall pool is unfavorable. The Pool covers the following risks:

- Comprehensive general liability;
- Automobile liability;
- Certain property insurance; and
- Public officials' errors and omissions liability insurance.

7. Subsequent Events

In August 2007, the Library's main branch facility, located in Ottawa, experienced extensive flood damage beyond the point of restoration. The Library is in the process of entering into contracts for the construction of a new library. The following bids were accepted by the board at the March 4, 2010 board meeting:

Westerheide Developers	General Trade	\$1,450,040
Shambaugh & Sons	Fire Protection	\$87,598
All-Temp Refrigeration	HVAC	\$317,945
Bodie Electric	Electrical	\$325,700
L.R. Babcock	Plumbing	\$65,350

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Mary Taylor, CPA

Auditor of State

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

Putnam District Library
Putnam County
124 Putnam Parkway
Ottawa, Ohio 45875-1471

To the Board of Trustees:

We have audited the financial statements of Putnam District Library, Putnam County (the Library) as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated April 27, 2010 wherein we noted the Library prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We also noted the Library uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Library. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio government,, 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 as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Library's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Library's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified certain deficiencies in internal control over financial reporting, that we consider material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider findings 2009-001 and 2009-002 described in the accompanying schedule of findings to be material weaknesses.

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 we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2009-001.

We also noted certain matters not requiring inclusion in this report that we reported to the Library's management in a separate letter dated April 27, 2010.

We intend this report solely for the information and use of the Board of Trustees and management. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

April 27, 2010

**PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2009 AND 2008**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2009-001

Noncompliance Citation/ Material Weakness

Ohio Administrative Code § 117-8-02 restricts a library's legislative body from spending in excess of the level (e.g., fund, program or function, department, object level) at which the legislative body appropriates. Furthermore, the cases of *C. B. Transportation, Inc. v. Butler County Board of Mental Retardations*, 60 Ohio Misc. 71, 397 N.E.2d 781 (C.P. 1979), and *Burkholder v. Lauber*, 6 Ohio Misc. 152 (1965), hold that neither a board nor an officer who was deemed fit and competent to exercise judgment and discretion that is required of such board or officer can delegate these duties to another unless the power to substitute another in the board or officer's place has been given. Finally, pursuant to Auditor of State Bulletin 97-010, budgeted expenditures coincide with either the final appropriations the legislative body passed prior to fiscal year-end or the sum of those final appropriations plus encumbrances carried forward from the prior year. That is, the Auditor of State does not recognize appropriation amendments retroactive to the prior year.

Following such reasoning, a local government's governing board is prohibited from delegating duties statutorily assigned to it, such as the ability to amend appropriations as provided for in Ohio Administrative Code § 117-8-02. Consequently, the Fiscal Officer is incapable of modifying appropriations without the prior consent of the Board of Trustees.

Expenditures plus outstanding encumbrances exceeded appropriations in the General Fund at December 31, 2008 by \$349,883. This was caused by a 2008 appropriation amendment of \$500,791 which was approved by the Trustees in January of the subsequent year. Total expenditures and encumbrances in the General Fund in 2008 were \$1,832,476.

The budgetary note to the financial statement has been adjusted to reduce appropriations in the General Fund by the amount of this amendment.

Expenditures in excess of appropriations may result in deficit spending. We recommend expenditures and appropriations be frequently reviewed by the Board and the necessary adjustments be made to prevent expenditures from exceeding appropriations. These adjustments should be formally approved by the Board in the appropriate calendar year. The Fiscal Officer should only make amendments to the computerized appropriations ledger based on the Board's formally documented approvals.

FINDING NUMBER 2009-002

Material Weakness

Monitoring Financial Statements

Accurate financial reporting is the responsibility of the Fiscal Officer and is essential to ensure the information provided to the readers of the financial statements accurately reflects the Library's activity.

The 2009 and 2008 financial statements contained material errors, such as the following:

- Insurance settlement revenues in the amount of \$2,747,905 were recorded as Miscellaneous Revenue in the Capital Projects Fund in 2009.

- A December invoice in the amount of \$40,393 was not encumbered in the Capital Projects Fund in 2009.
- Revenues and expenditures were overstated by \$134,720 in the General Fund in 2008 in an attempt to correct the posting of a payment improperly sent to the Library by the County Auditor.

Four adjusting entries were posted to the financial statements to correct these and one other error for \$111.

To ensure the Library's financial statements and notes to the statements are complete and accurate, the Board should adopt policies and procedures, including a final review of the financial statements, management discussion and analysis, and notes to the financial statements to identify and correct errors and omissions.

Officials' Response

We did not receive a response from Officials to the findings reported above.

PUTNAM DISTRICT LIBRARY
PUTNAM COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2009 and 2009

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2007-01	Ohio Administrative Code § 117-8-02 expenditures exceeding appropriations	No	Not corrected and repeated as Finding Number 2009-001 in this report.



Mary Taylor, CPA
Auditor of State

PUTNAM DISTRICT LIBRARY

PUTNAM 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
MAY 13, 2010**