

**LOGAN COUNTY LIBRARIES
LOGAN COUNTY
Regular Audit
For the Years Ended December 31, 2010 and 2009**

Perry & Associates
Certified Public Accountants, A.C.



Dave Yost • Auditor of State

Board of Trustees
Logan County Libraries
220 North Main Street
Bellefontaine, Ohio 43311

We have reviewed the *Independent Accountants' Report* of the Logan County Libraries, Logan County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the audit period January 1, 2009 through December 31, 2010. 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.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Accountants' Report* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Accountants' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

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 Logan County Libraries is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

November 28, 2011

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**LOGAN COUNTY LIBRARIES
LOGAN COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT

September 16, 2011

Logan County Libraries
Logan County
220 North Main Street
Bellefontaine, Ohio 43311

To the Board of Trustees:

We have audited the accompanying financial statements of **Logan County Libraries**, Logan County, Ohio, (the Library) as of and for the years ended December 31, 2010 and 2009. 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.

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 the 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, 2010 and 2009 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, 2010 and 2009 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 of Logan County Libraries, Logan County, Ohio, as of December 31, 2010 and 2009, 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 September 16, 2011, 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.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

Perry and Associates
Certified Public Accountants, A.C.

**LOGAN COUNTY LIBRARIES
LOGAN COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2010**

| | <u>All Fund Types</u> | | | | <u>Totals (Memorandum Only)</u> |
|---|--------------------------|----------------------------|-----------------------------|--|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | <u>Private Purpose Trust Funds</u> | |
| Cash Receipts: | | | | | |
| Library and Local Government Support | \$ 1,129,301 | \$ - | \$ - | \$ - | \$ 1,129,301 |
| Intergovernmental | 20,260 | - | 4,232 | - | 24,492 |
| Patron Fines and Fees | 19,747 | - | - | - | 19,747 |
| Contributions, Gifts and Donations | 5,653 | - | - | - | 5,653 |
| Earnings on Investments | 287 | 8 | 10,092 | 975 | 11,362 |
| Miscellaneous | 24,211 | - | - | - | 24,211 |
| | <u>1,199,459</u> | <u>8</u> | <u>14,324</u> | <u>975</u> | <u>1,214,766</u> |
| Cash Disbursements: | | | | | |
| Current: | | | | | |
| Salaries | 626,929 | 5,479 | - | - | 632,408 |
| Employee Fringe Benefits | 269,251 | - | - | - | 269,251 |
| Purchased and Contractual Services | 181,878 | - | - | - | 181,878 |
| Library Materials and Information | 163,750 | - | - | - | 163,750 |
| Supplies | 30,054 | - | - | - | 30,054 |
| Other | 15,055 | - | - | - | 15,055 |
| Capital Outlay | 32,557 | - | 115,120 | - | 147,677 |
| | <u>1,319,474</u> | <u>5,479</u> | <u>115,120</u> | <u>-</u> | <u>1,440,073</u> |
| Total Receipts Over/(Under) Disbursements | <u>(120,015)</u> | <u>(5,471)</u> | <u>(100,796)</u> | <u>975</u> | <u>(225,307)</u> |
| Fund Cash Balances, January 1 | <u>400,628</u> | <u>19,685</u> | <u>1,399,093</u> | <u>80,554</u> | <u>1,899,960</u> |
| Fund Cash Balances, December 31 | <u>\$ 280,613</u> | <u>\$ 14,214</u> | <u>\$ 1,298,297</u> | <u>\$ 81,529</u> | <u>\$ 1,674,653</u> |

**LOGAN COUNTY DISTRICT LIBRARY
LOGAN COUNTY**

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

| | <u>All Fund Types</u> | | | | <u>Totals (Memorandum Only)</u> |
|---|--------------------------|----------------------------|-----------------------------|--|---|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | <u>Private Purpose Trust Funds</u> | |
| Cash Receipts: | | | | | |
| Library and Local Government Support | \$ 1,202,052 | \$ - | \$ - | \$ - | \$ 1,202,052 |
| Intergovernmental | 21,007 | - | - | - | 21,007 |
| Patron Fines and Fees | 23,560 | - | - | - | 23,560 |
| Contributions, Gifts and Donations | 24,099 | - | - | - | 24,099 |
| Earnings on Investments | 1,310 | 26 | 5,027 | 429 | 6,792 |
| Miscellaneous | 36,648 | - | - | - | 36,648 |
| | <u>1,308,676</u> | <u>26</u> | <u>5,027</u> | <u>429</u> | <u>1,314,158</u> |
| Cash Disbursements: | | | | | |
| Current: | | | | | |
| Salaries | 685,886 | 1,561 | - | - | 687,447 |
| Employee Fringe Benefits | 282,337 | - | - | - | 282,337 |
| Purchased and Contractual Services | 199,346 | - | 33,973 | - | 233,319 |
| Library Materials and Information | 173,859 | - | - | - | 173,859 |
| Supplies | 38,972 | - | - | - | 38,972 |
| Other | 14,401 | - | - | 3,000 | 17,401 |
| Capital Outlay | 58,570 | - | 36,490 | - | 95,060 |
| | <u>1,453,371</u> | <u>1,561</u> | <u>70,463</u> | <u>3,000</u> | <u>1,528,395</u> |
| Total Receipts Over/(Under) Disbursements | <u>(144,695)</u> | <u>(1,535)</u> | <u>(65,436)</u> | <u>(2,571)</u> | <u>(214,237)</u> |
| Fund Cash Balances, January 1 | <u>545,323</u> | <u>21,220</u> | <u>1,464,529</u> | <u>83,125</u> | <u>2,114,197</u> |
| Fund Cash Balances, December 31 | <u>\$ 400,628</u> | <u>\$ 19,685</u> | <u>\$ 1,399,093</u> | <u>\$ 80,554</u> | <u>\$ 1,899,960</u> |

**LOGAN COUNTY LIBRARIES
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009**

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 Logan County Libraries, Logan County, (the Library) as a body corporate and politic. The Logan County Board of County Commissioners and the Logan County Court of Common Pleas appoint a seven-member Board of Trustees to govern the Library. 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 Fund:

West Mansfield Branch Library Trust Fund – This fund accounts for donated monies and interest earned to be used for the purpose for the West Mansfield Branch Library.

**LOGAN COUNTY LIBRARIES
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 fund:

Capital Projects Fund – This fund receives interest earned and is used for building construction and repair.

4. Private-Purpose Trust Funds

Private-purpose trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Library’s own programs.

The Library’s private purpose trust fund is for the benefit of graduating high school students.

E. Budgetary Process

The Board must annually approve appropriation measures and subsequent amendments. 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 2010 and 2009 budgetary activity appears in Note 3.

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

2. 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:

| | 2010 | 2009 |
|--|--------------|--------------|
| Demand deposits | \$ 835,721 | \$ 542,390 |
| Certificates of deposit | 154,661 | 574,137 |
| Other time deposits (savings accounts) | 684,271 | 783,433 |
| Total deposits | \$ 1,674,653 | \$ 1,899,960 |

**LOGAN COUNTY LIBRARIES
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

2. EQUITY IN POOLED DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits: Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution's public entity deposit pool.

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, 2010 and 2009 follows:

2010 Budgeted vs. Actual Receipts

| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
|-----------------------|----------------------|---------------------|------------------|
| General | \$ 1,155,013 | \$ 1,199,459 | \$ 44,446 |
| Special Revenue | 30 | 8 | (22) |
| Capital Projects | 4,000 | 14,324 | 10,324 |
| Private Purpose Trust | 500 | 975 | 475 |
| Total | <u>\$ 1,159,543</u> | <u>\$ 1,214,766</u> | <u>\$ 55,223</u> |

2010 Budgeted vs. Actual Budgetary Basis Expenditures

| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
|-----------------------|----------------------------|---------------------------|---------------------|
| General | \$ 1,548,055 | \$ 1,319,474 | \$ 228,581 |
| Special Revenue | 19,176 | 5,479 | 13,697 |
| Capital Projects | 1,403,093 | 115,120 | 1,287,973 |
| Private Purpose Trust | 81,054 | - | 81,054 |
| Total | <u>\$ 3,051,378</u> | <u>\$ 1,440,073</u> | <u>\$ 1,611,305</u> |

2009 Budgeted vs. Actual Receipts

| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
|-----------------------|----------------------|---------------------|---------------------|
| General | \$ 1,394,041 | \$ 1,308,676 | \$ (85,365) |
| Special Revenue | 157 | 26 | (131) |
| Capital Projects | 28,100 | 5,027 | (23,073) |
| Private Purpose Trust | 1,300 | 429 | (871) |
| Total | <u>\$ 1,423,598</u> | <u>\$ 1,314,158</u> | <u>\$ (109,440)</u> |

**LOGAN COUNTY LIBRARIES
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

3. BUDGETARY ACTIVITY (CONTINUED)

| 2009 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|--------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$ 1,939,364 | \$ 1,453,371 | \$ 485,993 |
| Special Revenue | 21,377 | 1,561 | 19,816 |
| Capital Projects | 1,492,629 | 70,463 | 1,422,166 |
| Private Purpose Trust | 84,425 | 3,000 | 81,425 |
| Total | \$ 3,537,795 | \$ 1,528,395 | \$ 2,009,400 |

4. GRANTS-IN-AID AND TAX RECEIPTS

The primary source of revenue for Ohio public libraries is the Public Library Fund (PLF). The State allocates PLF to each county based on the total tax revenue credited to the State's general revenue fund during the preceding month. The County Budget Commission bases the amount for distribution on the needs of such library for the construction of new library buildings, parts of buildings, improvements, operation, maintenance, or other expenses. The County Budget Commission cannot reduce its allocation of these funds to the Library based on any additional revenues the Library receives.

5. RETIREMENT SYSTEMS

The Library's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2010 and 2009, OPERS members contributed 10%, of their gross salaries and the Library contributed an amount equaling 14%, of participants' gross salaries. The Library has paid all contributions required through December 31, 2010.

6. RISK MANAGEMENT

Commercial Insurance

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability; and
- Errors and omissions.

7. OPERATING LEASE

In 2007 the Library entered into an operating lease for two copiers and a fax machine. The lease is for five years with annual payments of \$11,424 ending in August, 2011.

**LOGAN COUNTY LIBRARIES
LOGAN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2010 AND 2009
(Continued)**

8. SUBSEQUENT EVENTS

The Library has evaluated events subsequent to the date of the basic financial statements through the date of this report, the date the financial statements were available to be issued. No events have occurred subsequent to the statement of financial date through date of this report, that would require adjustment or disclosure in the financial statements.

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

September 16, 2011

Logan County Libraries
Logan County
220 North Main Street
Bellefontaine, Ohio 43311

To the Board of Trustees:

We have audited the financial statements of **Logan County Libraries**, Logan County, Ohio, (the Library) as of and for the years ended December 31, 2010 and 2009, and have issued our report thereon dated September 16, 2011, wherein we noted the Library followed 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 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 audit 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 2010-01 through 2010-02 described in the accompanying schedule of audit 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the Library's management in a separate letter dated September 16, 2011.

The Library's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Library's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of management, the Library's Board and others within the Library. We intend it for no one other than these specified parties.

Respectfully Submitted,



Perry and Associates
Certified Public Accountants, A.C.

**LOGAN COUNTY LIBRARIES
LOGAN COUNTY**

**SCHEDULE OF AUDIT FINDINGS
DECEMBER 31, 2010 AND 2009**

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

FINDING NUMBER 2010-001

Material Weakness

Annual Financial Statement Preparation

We noted several errors in the financial statements as submitted to the Auditor of State for both 2010 and 2009. These errors included amounts reported not matching the library's accounting system or the amounts approved by the Logan County Budget Commission and footing and cross-footing errors. The accompanying financial statements reflect all adjustments and reclassifications.

We recommend due care be exercised in preparation of the yearend financial statements and they be reconciled to the library's accounting system prior to submission we also recommend the fiscal officer have a second person, designated by the Board or management, review the information to make sure the amounts are properly input, totals are properly calculated and the amounts agree to the financial accounting system. This review should be documented by having the Library copy initialed by the reviewer.

Management's Response – Additional care will be taken by management in preparation of the Library's financial statements. The Director will review and sign the annual report before the report is submitted to the Ohio Auditor of State. All reports used in the preparation of the annual report will be kept so numbers in the annual report can easily be traced back to the Library's accounting system and approved budgetary documentation from the Logan County Auditor.

FINDING NUMBER 2010-002

Material Weakness

Bank to Book Cash

We noted several errors in the Library's December 31, 2010 and 2009 bank to book reconciliations. These errors included leaving the payroll checking account out of the reconciliation for both years even though there was an ending cash balance, no supporting documentation for reconciling items, and no indication on the annual cash reconciliation filed with the Auditor of State which bank accounts belonged to the different funds of the Library.

We recommend a second person, designated by the Board or management, review the reconciliation to make sure it is completed timely, mathematically accurate, has all supporting documentation clearly identified, and agrees to the financial accounting system. This review should be documented by having the reconciliation initialed by the reviewer. The reconciliation should also be present to the Board for review and approval and noted in the Board minutes. Further, we recommend all documents pertaining to the reconciliation be kept together so supporting documentation is easily assessable and recognizable.

Management's Response - Payroll checking has never been included in the reconciliation and past audits have not had an issue with this, however we have included the payroll account on the monthly financial statements starting with August 2011. The monthly reconciliation will be presented to the Board at each Board meeting with supporting documentation attached.

**LOGAN COUNTY LIBRARIES
LOGAN COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2010 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> |
|----------------|--|------------------|---|
| 2008-001 | Annual Financial Statement Preparation | No | Repeated as Finding 2010-001 |

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Dave Yost • Auditor of State

LOGAN COUNTY LIBRARIES

LOGAN 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
DECEMBER 8, 2011