



Dave Yost • Auditor of State

WARREN-TRUMBULL COUNTY PUBLIC LIBRARY
TRUMBULL COUNTY

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Warren-Trumbull County Public Library
Trumbull County
444 Mahoning Ave NW
Warren, Ohio 44483

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of Warren-Trumbull County Public Library, Trumbull County, (the Library) as of and for the years ended December 31, 2013 and 2012.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Library's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Library's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statements, the Library prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America, to satisfy requirements.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2013 and 2012, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of Warren-Trumbull County Public Library, Trumbull County as of December 31, 2013 and 2012, and its combined cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2014, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Library's internal control over financial reporting and compliance.



Dave Yost
Auditor of State
Columbus, Ohio

December 30, 2014

**WARREN TRUMBULL COUNTY PUBLIC LIBRARY
TRUMBULL COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013**

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts					
Property and Other Local Taxes	\$2,124,720				\$2,124,720
Public Library	3,317,203				3,317,203
Intergovernmental	53		\$55,368		55,421
Patron Fines and Fees	125,031	\$13,794			138,825
Services Provided to Other Entities	400				400
Contributions, Gifts and Donations	3,790	30,875		\$965	35,630
Earnings on Investments	5,408		455		5,863
Miscellaneous	37,939				37,939
<i>Total Cash Receipts</i>	<u>5,614,544</u>	<u>44,669</u>	<u>55,823</u>	<u>965</u>	<u>5,716,001</u>
Cash Disbursements					
Current:					
Library Services:					
Public Services and Programs	4,348,430				4,348,430
Collection Development and Processing	707,788	16,766			724,554
Support Services:					
Facilities Operation and Maintenance	352,120	2,630			354,750
Business Administration	32,128	8,986			41,114
Capital Outlay	5,641		310,462		316,103
<i>Total Cash Disbursements</i>	<u>5,446,107</u>	<u>28,382</u>	<u>310,462</u>		<u>5,784,951</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>168,437</u>	<u>16,287</u>	<u>(254,639)</u>	<u>965</u>	<u>(68,950)</u>
Other Financing Receipts (Disbursements)					
Transfers In		40,500	668,386		708,886
Transfers Out	(200,000)	(35,000)	(473,886)		(708,886)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(200,000)</u>	<u>5,500</u>	<u>194,500</u>		<u>0</u>
<i>Net Change in Fund Cash Balances</i>	<u>(31,563)</u>	<u>21,787</u>	<u>(60,139)</u>	<u>965</u>	<u>(68,950)</u>
<i>Fund Cash Balances, January 1</i>	<u>870,541</u>	<u>491,632</u>	<u>1,423,231</u>	<u>8,765</u>	<u>2,794,169</u>
Fund Cash Balances, December 31					
Restricted		513,282		9,730	523,012
Committed			1,347,904		1,347,904
Assigned	58,062	137	15,188		73,387
Unassigned (Deficit)	780,916				780,916
<i>Fund Cash Balances, December 31</i>	<u>\$838,978</u>	<u>\$513,419</u>	<u>\$1,363,092</u>	<u>\$9,730</u>	<u>\$2,725,219</u>

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

**WARREN TRUMBULL COUNTY PUBLIC LIBRARY
TRUMBULL COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2012**

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts					
Property and Other Local Taxes	\$2,128,118				\$2,128,118
Public Library	3,242,964				3,242,964
Intergovernmental	52,729	\$4,500			57,229
Patron Fines and Fees	124,859	16,716			141,575
Services Provided to Other Entities	400				400
Contributions, Gifts and Donations	8,740	389,594		\$2,318	400,652
Earnings on Investments	13,335		\$801		14,136
Miscellaneous	20,534		54,908		75,442
<i>Total Cash Receipts</i>	<u>5,591,679</u>	<u>410,810</u>	<u>55,709</u>	<u>2,318</u>	<u>6,060,516</u>
Cash Disbursements					
Current:					
Library Services:					
Public Services and Programs	4,359,251	19,266		1,348	4,379,865
Collection Development and Processing	739,498	6,003			745,501
Support Services:					
Facilities Operation and Maintenance	342,373	4,500			346,873
Information Services	84,711				84,711
Capital Outlay	144,847	4,014	1,519,023	1,700	1,669,584
<i>Total Cash Disbursements</i>	<u>5,670,680</u>	<u>33,783</u>	<u>1,519,023</u>	<u>3,048</u>	<u>7,226,534</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(79,001)</u>	<u>377,027</u>	<u>(1,463,314)</u>	<u>(730)</u>	<u>(1,166,018)</u>
<i>Net Change in Fund Cash Balances</i>	<u>(79,001)</u>	<u>377,027</u>	<u>(1,463,314)</u>	<u>(730)</u>	<u>(1,166,018)</u>
<i>Fund Cash Balances, January 1</i>	<u>949,542</u>	<u>114,605</u>	<u>2,886,545</u>	<u>9,495</u>	<u>3,960,187</u>
Fund Cash Balances, December 31					
Restricted		491,265		8,765	500,030
Committed			1,423,062		1,423,062
Assigned	92,575	367	169		93,111
Unassigned (Deficit)	777,966				777,966
<i>Fund Cash Balances, December 31</i>	<u>\$870,541</u>	<u>\$491,632</u>	<u>\$1,423,231</u>	<u>\$8,765</u>	<u>\$2,794,169</u>

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

**WARREN TRUMBULL COUNTY PUBLIC LIBRARY
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012**

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 Warren-Trumbull County Public Library, Trumbull County, (the Library) as a body corporate and politic. Three of the Trustees are appointed by the Trumbull County Common Pleas Court Judge. The remaining four Trustees are appointed by the Trumbull County Board of 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 permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

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 certificate of deposits and common stock at cost or fair value when donated. 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 accounts for and reports all financial resources not accounted for and reported in another fund.

**WARREN TRUMBULL COUNTY PUBLIC LIBRARY
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

1. Summary of Significant Accounting Policies – (Continued)

2. Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Library had the following significant Special Revenue Fund:

Collection Agency Fund – This fund accounts for monies collected from patrons overdue finds and fees received from a collection agency.

3. Capital Project Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Library had the following significant capital project funds:

Capital Improvement Fund – This fund utilizes transfers from the General Fund to make building repairs and improvements.

Technology Fund – This fund utilizes transfers from the General Fund to make purchases of computer and communications equipment and related software needs.

4. Permanent Funds

These funds account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting Library's programs (for the benefit of the Library or its citizenry). The Library had the following significant permanent funds:

Kyser Fund – The earnings from this trust fund can be used for erecting new buildings, making additions to present buildings, and purchasing new equipment or books.

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 2013 and 2012 budgetary activity appears in Note 3.

**WARREN TRUMBULL COUNTY PUBLIC LIBRARY
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

1. Summary of Significant Accounting Policies - (Continued)

F. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Library must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

1. Nonspendable

The Library classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

2. Restricted

Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

3. Committed

Trustees can *commit* amounts via formal action (resolution). The Library must adhere to these commitments unless the Trustees amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Library Trustees or a Library official delegated that authority by resolution, or by State Statute.

5. Unassigned

Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Library applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**WARREN TRUMBULL COUNTY PUBLIC LIBRARY
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

1. Summary of Significant Accounting Policies - (Continued)

G. 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.

H. 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:

	2013	2012
Demand deposits	\$1,641,111	\$1,709,708
Certificates of deposit	550,000	550,550
Total deposits	2,191,111	2,260,258
STAR Ohio	503,692	503,495
Common stock (at cost, fair value was \$21,998 and \$17,616 at December 31, 2013 and 2012, respectively.)	30,416	30,416
Total investments	534,108	533,911
Total deposits and investments	\$2,725,219	\$2,794,169

At December 31, 2013, the Library held \$21,998 in donated equity securities. Equity securities are not eligible investments for the Library under Ohio law.

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.

**WARREN TRUMBULL COUNTY PUBLIC LIBRARY
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

3. Budgetary Activity

Budgetary activity for the years ending 2013 and 2012 follows:

2013 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$5,645,202	\$5,614,544	(\$30,658)
Special Revenue	0	85,169	85,169
Capital Projects	72,000	724,209	652,209
Permanent	0	965	965
Total	\$5,717,202	\$6,424,887	\$707,685

2013 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$5,717,851	\$5,704,169	\$13,682
Special Revenue	35,262	63,519	(28,257)
Capital Projects	875,323	799,536	75,787
Permanent	10,500	0	10,500
Total	\$6,638,936	\$6,567,224	\$71,712

2012 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$5,543,664	\$5,591,679	\$48,015
Special Revenue	410,810	410,810	0
Capital Projects	55,707	55,709	2
Permanent	2,314	2,318	4
Total	\$6,012,495	\$6,060,516	\$48,021

2012 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$6,006,387	\$5,763,255	\$243,132
Special Revenue	55,667	34,150	21,517
Capital Projects	2,644,467	1,519,023	1,125,444
Permanent	5,333	3,048	2,285
Total	\$8,711,854	\$7,319,476	\$1,392,378

**WARREN TRUMBULL COUNTY PUBLIC LIBRARY
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

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. This method of distribution is called the "percentage of revenue" method. This method was not used for August 2011 through June 2013. During that 23 month period PLF received a designated percentage of the dollar amounts received by the fund during the corresponding month of the fiscal year 2011 "base-year" period. Effective July 2013 the statutory allocation method reverted to the "percentage of revenue" method for PLF distribution. The fund received an amount equal to a specified percentage of the amount of GRF tax revenue received during the previous month. Beginning with the July 2013 distribution the "statutory allocation method" was implemented. The calendar year 2013 entitlements were used in the computation as the basis of each county's allocation percentage. Those percentages were used through December 2013. In December 2013 the actual calendar year entitlement was computed. Any difference was adjusted evenly to the PLF distributions from January-June 2014. In calendar year 2014 the statutory entitlement computation method continued. Estimated entitlement figures were issued to County Auditors in July 2013, December 2013 and June 2014. The actual 2014 entitlements will be computed in December 2014. The difference between the estimate and actual will be adjusted evenly in the PLF distributions made from January-June 2015.

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 Department of Taxation, Division 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.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Library.

5. Retirement Systems

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>PERS – Local</i>	<i>2012</i>	<i>2%</i>	<i>22%</i>
<i>PERS – Local</i>	<i>2013</i>	<i>3%</i>	<i>21%</i>
<i>PERS – Local – Employees hired after 2009</i>	<i>2012 - 2013</i>	<i>10%</i>	<i>14%</i>

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.

**WARREN TRUMBULL COUNTY PUBLIC LIBRARY
TRUMBULL COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2013 AND 2012
(Continued)**

5. Retirement Systems – (Continued)

The Ohio Revised Code also prescribes contribution rates. For 2012 and 2013, OPERS members were required to pay 10% of their gross salaries and the Library was to contribute an amount equaling 14%. However, the Library picked up part of the employees' share for some of their OPERS members. As a result, some OPERS members contributed 2% and 3%, respectively, of their gross salaries and the Library contributed an amount equaling 22% and 21%, respectively of participants' gross salaries. Employees hired after 2009 paid 10% and the Library contributed 14%. The Library has paid all contributions required through December 31, 2013.

6. Risk Management

Commercial Insurance

The Library has obtained commercial insurance for the following risks:

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

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Dave Yost • Auditor of State

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

Warren-Trumbull County Public Library
Trumbull County
444 Mahoning Ave NW
Warren, Ohio 44483

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Warren-Trumbull County Public Library, Trumbull County, (the Library) as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, and have issued our report thereon dated December 30, 2014, wherein we noted the Library followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Library's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Library's internal control. Accordingly, we have not opined on it.

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 combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Library's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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, opining 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*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Library's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Library's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

December 30, 2014



Dave Yost • Auditor of State

WARREN TRUMBULL COUNTY PUBLIC LIBRARY

TRUMBULL 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
JANUARY 29, 2015