



Dave Yost • Auditor of State



ANDOVER PUBLIC LIBRARY  
ASHTABULA COUNTY

DECEMBER 31, 2015 AND 2014

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Andover Public Library  
Ashtabula County  
PO Box 1210  
Andover, Ohio 44003

To the Board of Trustees:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Andover Public Library, Ashtabula County, (the Library) as of and for the years ended December 31, 2015 and 2014.

### ***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 opinions.

***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 (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Library does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***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, 2015 and 2014, 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 Andover Public Library, Ashtabula County as of December 31, 2015 and 2014, 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 September 12, 2016, 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

September 12, 2016

**ANDOVER PUBLIC LIBRARY  
ASHTABULA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2015**

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>					
Property and Other Local Taxes	\$78,452	\$0	\$0	\$0	\$78,452
Public Library	230,288				230,288
Intergovernmental	3,747				3,747
Patron Fines and Fees	10,535				10,535
Contributions, Gifts and Donations	18,039	4,000			22,039
Earnings on Investments	134	884	6	1,925	2,949
Miscellaneous	6,190				6,190
<i>Total Cash Receipts</i>	<u>347,385</u>	<u>4,884</u>	<u>6</u>	<u>1,925</u>	<u>354,200</u>
<b>Cash Disbursements</b>					
Current:					
Library Services:					
Public Services and Programs	319,527	2,400			321,927
Collection Development and Processing				1,434	1,434
Support Services:					
Facilities Operation and Maintenance		699			699
<i>Total Cash Disbursements</i>	<u>319,527</u>	<u>3,099</u>	<u>0</u>	<u>1,434</u>	<u>324,060</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>27,858</u>	<u>1,785</u>	<u>6</u>	<u>491</u>	<u>30,140</u>
<b>Other Financing Receipts (Disbursements)</b>					
Transfers In			20,000		20,000
Transfers Out	(20,000)				(20,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(20,000)</u>		<u>20,000</u>		
<i>Net Change in Fund Cash Balances</i>	7,858	1,785	20,006	491	30,140
<i>Fund Cash Balances, January 1</i>	<u>36,045</u>	<u>63,772</u>	<u>21,127</u>	<u>68,915</u>	<u>189,859</u>
<b>Fund Cash Balances, December 31</b>					
Nonspendable				67,850	67,850
Restricted				1,556	1,556
Committed			41,133		41,133
Assigned		65,557			65,557
Unassigned (Deficit)	43,903				43,903
<i>Fund Cash Balances, December 31</i>	<u>\$43,903</u>	<u>\$65,557</u>	<u>\$41,133</u>	<u>\$69,406</u>	<u>\$219,999</u>

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

**ANDOVER PUBLIC LIBRARY  
ASHTABULA COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2014**

	General	Special Revenue	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>					
Property and Other Local Taxes	\$78,372	\$0	\$0	\$0	\$78,372
Public Library	208,517				208,517
Intergovernmental	3,527				3,527
Patron Fines and Fees	10,112				10,112
Contributions, Gifts and Donations	10,581	4,000			14,581
Earnings on Investments	135	881	5	1,679	2,700
Miscellaneous	18,613				18,613
<i>Total Cash Receipts</i>	<u>329,857</u>	<u>4,881</u>	<u>5</u>	<u>1,679</u>	<u>336,422</u>
<b>Cash Disbursements</b>					
Current:					
Library Services:					
Public Services and Programs	296,183	4,486			300,669
Collection Development and Processing				1,442	1,442
<i>Total Cash Disbursements</i>	<u>296,183</u>	<u>6,635</u>	<u>0</u>	<u>1,442</u>	<u>304,260</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>33,674</u>	<u>(1,754)</u>	<u>5</u>	<u>237</u>	<u>32,162</u>
<b>Other Financing Receipts (Disbursements)</b>					
Transfers In			10,000		10,000
Transfers Out	(10,000)				(10,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(10,000)</u>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	23,674	(1,754)	10,005	237	32,162
<i>Fund Cash Balances, January 1</i>	<u>12,371</u>	<u>65,526</u>	<u>11,122</u>	<u>68,678</u>	<u>157,697</u>
<b>Fund Cash Balances, December 31</b>					
Nonspendable				67,850	67,850
Restricted				1,065	1,065
Committed			21,127		21,127
Assigned		63,772			63,772
Unassigned (Deficit)	36,045				36,045
<i>Fund Cash Balances, December 31</i>	<u>\$36,045</u>	<u>\$63,772</u>	<u>\$21,127</u>	<u>\$68,915</u>	<u>\$189,859</u>

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

**ANDOVER PUBLIC LIBRARY  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Library**

The constitution and laws of the State of Ohio establish the rights and privileges of the Andover Public Library, Ashtabula County, (the Library) as a body corporate and politic. The Pymatuning Valley Local School District Board of Education appoints 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 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 common stock is at fair value when donated. Money market mutual funds) 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.

**ANDOVER PUBLIC LIBRARY  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Fund Accounting (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 Funds:

Garwood Fund – This fund was established with a cash donation to help with costs directly associated with library operations.

Marvin Wendell Trust – The Library receives \$4,000 annually as a memorial gift to be used without restriction by the Library Board of Trustees.

**3. Capital Project Fund**

This fund accounts for receipts 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 fund:

Building Fund – This fund is subsidized by transfers from the General Fund.

**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 Library's programs (for the benefit of the Library or its citizenry). The Library had the following significant permanent fund:

Sawdy Fund – This fund was established as a bequest to be held in trust by the Library in perpetuity. The income from this fund is used for the purchase of books for children.

**E. Budgetary Process**

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

A summary of 2015 and 2014 budgetary activity appears in Note 3.

**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.

**ANDOVER PUBLIC LIBRARY  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Fund Balance (Continued)**

**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.

**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.

**ANDOVER PUBLIC LIBRARY  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

**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:

	2015	2014
Demand deposits	\$127,958	\$97,818
Certificates of deposit	35,245	35,245
Other time deposits (savings and NOW accounts)		
Total deposits	163,203	133,063
Common stock (value at time of donation)	56,796	56,796
Total investments	56,796	56,796
Total deposits and investments	\$219,999	\$189,859

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

**Investments:** Stock certificates were donated to the Library's General Fund, Sawdy Trust Fund (Permanent Trust) and to the Library's Special Revenue Fund (Lee Fund). These investments are reported at the fair value on the date of donation. GM and Delphi bankruptcies reduced value of stock holdings at time of donation by \$3,457. Stock dividends are reported as earnings on investments. The fair value of the Library's stock as of December 31, 2015 and December 31, 2014 is listed below:

			December 31,
Stock name	Shares	Price	2015 Fair Value
Exxon	480	74.59	\$35,803
Ford	220	14.09	3,100
Discover	46	53.62	2,467
Travelers Insurance	4	112.86	451
Morgan Stanley	92	31.81	2,927
Allstate	110	62.09	6,830
Andover Bank	1,400	23.51	32,914
Visteon	28	115.40	3,231
Total			\$87,723

			December 31,
Stock name	Shares	Price	2014 Fair Value
Exxon	480	86.91	\$41,717
Ford	220	15.03	3,307
Discover	46	65.49	3,013
Travelers Insurance	4	105.85	423
Morgan Stanley	92	36.33	3,342
Allstate	110	67.40	7,414
Andover Bank	1,400	22.12	30,968
Visteon	28	106.65	2,986
Total			\$93,170

**ANDOVER PUBLIC LIBRARY  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2015 and 2014 follows:

2015 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$364,897	\$347,385	(\$17,512)
Special Revenue	68,692	4,884	(63,808)
Capital Projects	21,137	20,006	(1,131)
Permanent	2,839	1,925	(914)
Total	\$457,565	\$374,200	(\$83,365)

2015 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$364,897	\$339,527	\$25,370
Special Revenue	68,692	3,099	65,593
Capital Projects	21,137	0	21,137
Permanent	2,839	1,434	1,405
Total	\$457,565	\$344,060	\$113,505

2014 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$340,035	\$329,857	(\$10,178)
Special Revenue	65,525	4,881	(60,644)
Capital Projects	11,122	10,005	(1,117)
Permanent	2,561	1,679	(882)
Total	\$419,243	\$346,422	(\$72,821)

2014 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$340,035	\$306,183	\$33,852
Special Revenue	65,100	6,635	58,465
Capital Projects	11,100	0	11,100
Permanent	2,300	1,442	858
Total	\$418,535	\$314,260	\$104,275

**ANDOVER PUBLIC LIBRARY  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(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**

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 2015 and 2014, 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, 2015.

**ANDOVER PUBLIC LIBRARY  
ASHTABULA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2015 AND 2014  
(Continued)**

**6. RISK MANAGEMENT**

**Commercial Insurance**

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Business Auto Coverage; 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

Andover Public Library  
Ashtabula County  
PO Box 1210  
Andover, Ohio 44003

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 Andover Public Library, Ashtabula County, (the Library) as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements and have issued our report thereon dated September 12, 2016 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 opinions 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 "Y" and "O".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

September 12, 2016



# Dave Yost • Auditor of State

ANDOVER PUBLIC LIBRARY

ASHTABULA COUNTY

## CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 29, 2016