

***NORTHEAST OHIO REGIONAL LIBRARY SYSTEM***

***SUMMIT COUNTY, OHIO***

***AUDIT REPORT***

***FOR THE YEARS ENDED JUNE 30, 2015 AND 2014***







# Dave Yost • Auditor of State

Library Trustees  
Northeast Ohio Regional Library System  
1580 Georgetown Road  
Hudson, Ohio 44236

We have reviewed the *Independent Auditor's Report* of the Northeast Ohio Regional Library System, Summit County, prepared by Charles E. Harris & Associates, Inc., for the audit period July 1, 2013 through June 30, 2015. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost  
Auditor of State

January 20, 2016

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**NORTHEAST OHIO REGIONAL LIBRARY SYSTEM  
SUMMIT COUNTY, OHIO  
Audit Report  
For the Years Ended June 30, 2015 and 2014**

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**INDEPENDENT AUDITOR'S REPORT**

Northeast Ohio Regional Library System  
Summit County  
1580 Georgetown Road  
Hudson, OH 44236

To the Library Trustees:

***Report on the Financial Statements***

We have audited the accompanying financial statements and related notes of the Northeast Ohio Regional Library System, Summit County, (the Library) as of and for the years ended June 30, 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 of 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, 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.

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 permitted 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 June 30, 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 the Northeast Ohio Regional Library System, Summit County as of June 30, 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 December 17, 2015, 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.



***Charles E. Harris & Associates, Inc.***

December 17, 2015

**NORTHEAST OHIO REGIONAL LIBRARY SYSTEM  
SUMMIT COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES  
ALL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Agency</u>	
<b>Cash Receipts</b>					
Intergovernmental	\$ 167,483	\$ 145,617	-	-	313,100
Services Provided to Other Entities	121,334	-	-	-	121,334
Earnings on Investments	1,935	-	-	-	1,935
Miscellaneous	14,239	-	-	\$ 13,785	28,024
<i>Total Cash Receipts</i>	<u>304,991</u>	<u>145,617</u>	<u>-</u>	<u>13,785</u>	<u>464,393</u>
<b>Cash Disbursements</b>					
Current:					
Library Services:					
Public Services and Programs	181,687	-	-	-	181,687
Collection Development and Processing	3,133	-	-	-	3,133
Purchased and Contracted Services	-	-	-	19,177	19,177
Support Services:					
Facilities Operation and Maintenance	46,387	-	-	-	46,387
Business Administration	119,216	487,666	-	-	606,882
Capital Outlay	675	-	\$ 8,692	-	9,367
<i>Total Cash Disbursements</i>	<u>351,098</u>	<u>487,666</u>	<u>8,692</u>	<u>19,177</u>	<u>866,633</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	(46,107)	(342,049)	(8,692)	(5,392)	(402,240)
<i>Fund Cash Balances, July 1</i>	<u>1,217,290</u>	<u>342,049</u>	<u>33,031</u>	<u>5,239</u>	<u>1,597,609</u>
<b>Fund Cash Balances, June 30</b>					
Assigned	75,151	-	24,339	-	99,490
Unassigned	1,096,032	-	-	-	1,096,032
<i>Fund Cash Balances, June 30</i>	<u>\$ 1,171,183</u>	<u>\$ -</u>	<u>\$ 24,339</u>	<u>\$ (153)</u>	<u>\$ 1,195,369</u>

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

**NORTHEAST OHIO REGIONAL LIBRARY SYSTEM  
SUMMIT COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES  
ALL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 2014**

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Agency</u>	
<b>Cash Receipts</b>					
Intergovernmental	\$ 187,678	\$ 169,442	-	-	357,120
Services Provided to Other Entities	120,521	-	-	\$ 800	121,321
Earnings on Investments	2,037	481	-	-	2,518
Miscellaneous	61,737	-	-	30,113	91,850
<i>Total Cash Receipts</i>	<u>371,973</u>	<u>169,923</u>	<u>-</u>	<u>30,913</u>	<u>572,809</u>
<b>Cash Disbursements</b>					
Current:					
Library Services:					
Public Services and Programs	184,899	23,170	-	-	208,069
Collection Development and Processing	2,683	-	-	-	2,683
Purchased and Contracted Services	-	-	-	18,511	18,511
Library Material and Information	-	-	-	6,349	6,349
Supplies	-	-	-	71	71
Other	-	-	-	60	60
Support Services:					
Facilities Operation and Maintenance	84,090	50,000	-	-	134,090
Business Administration	136,737	156,306	-	-	293,043
Capital Outlay	6,356	-	\$ 16,969	-	23,325
<i>Total Cash Disbursements</i>	<u>414,765</u>	<u>229,476</u>	<u>16,969</u>	<u>24,991</u>	<u>686,201</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	(42,792)	(59,553)	(16,969)	5,922	(113,392)
<b>Other Financing Receipts (Disbursements)</b>					
Transfers In	-	-	50,000	-	50,000
Transfers Out	(50,000)	-	-	-	(50,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(50,000)</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	(92,792)	(59,553)	33,031	5,922	(113,392)
<i>Fund Cash Balances, July 1</i>	1,310,082	401,602	-	(683)	1,711,001
<b>Fund Cash Balances, June 30</b>					
Restricted	-	342,049	-	-	342,049
Assigned	271,148	-	33,031	-	304,179
Unassigned	946,142	-	-	-	946,142
<i>Fund Cash Balances, June 30</i>	<u>\$ 1,217,290</u>	<u>\$ 342,049</u>	<u>\$ 33,031</u>	<u>\$ 5,239</u>	<u>\$ 1,597,609</u>

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

**NORTHEAST OHIO REGIONAL LIBRARY SYSTEM  
SUMMIT COUNTY, OHIO  
Notes to the Financial Statements  
For The Years Ended June 30, 2015 and 2014**

**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 Northeast Ohio Regional Library System, Summit County, (the Library) as a body corporate and politic. The Library is a membership consortium of academic, public, school, special, institutional and other libraries and information centers located in the Library's geographic area. The Library provides the community with various educational and literary resources.

The Library's geographic area includes the following counties: Ashland, Ashtabula, Carroll, Columbiana, Coshocton, Cuyahoga, Erie, Geauga, Harrison, Holmes, Knox, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull, Tuscarawas, and Wayne.

The Library's Board of Trustees consists of fifteen (15) members selected from among the duly appointed voting representatives of the Membership Council. One representative from each library in the NEO-RLS region will collectively constitute the Membership Council. All terms of office on the Board of Trustees shall be three (3) years.

The Library's management believes these financial statements present all activities for which the Library is financially accountable.

**B. BASIS OF ACCOUNTING**

These financial statements follow the 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 report disbursements for investments purchases or receipts for investments sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

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

**NORTHEAST OHIO REGIONAL LIBRARY SYSTEM  
SUMMIT COUNTY, OHIO  
Notes to the Financial Statements  
For The Years Ended June 30, 2015 and 2014**

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

**D. FUND ACCOUNTING - (continued)**

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 the proceeds of specific sources (other than from capital projects) that are restricted to expenditure for specific purposes. The Library had the following significant Special Revenue Fund:

State Library Funding Fund – This fund receives State monies through the State Library of Ohio restricted to expenditure for specific purposes.

**3. Capital Project Funds**

This fund accounts 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 Technology Fund – This fund is used to update technology within the regional library and to purchase technology used in the traveling technology lab at the regional library.

**4. Fiduciary Funds**

Fiduciary Funds include agency funds. Agency funds are purely custodial in nature and are used to hold resources of individuals, organizations and other governments. The Library disburses these funds as directed by the individual organization or other government. The Library had the following significant Agency Fund.

Group Purchasing Fund – The Regional Library acts as a purchasing agent for its member libraries and makes purchases from database vendors and electronic equipment vendors.

**NORTHEAST OHIO REGIONAL LIBRARY SYSTEM  
SUMMIT COUNTY, OHIO  
Notes to the Financial Statements  
For The Years Ended June 30, 2015 and 2014**

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

**E. BUDGETARY PROCESS**

For the second year of the Biennium Contract, no later than May 31, the Library submits an annual plan of service for federal and local funds to the State Library Board. The State Library Board takes action on this plan on or before June 30 and the Library signs all the necessary contracts with the State Library. For the negotiations of the Biennium Contract budgetary reports are due on or before March 31.

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 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.

**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**

The Board can *commit* amounts via formal action by resolution. The Library must adhere to these commitments unless the Board amends 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 Board or a Library official delegated that authority by resolution, or by State Statute.

**NORTHEAST OHIO REGIONAL LIBRARY SYSTEM  
SUMMIT COUNTY, OHIO  
Notes to the Financial Statements  
For The Years Ended June 30, 2015 and 2014**

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

**F. FUND BALANCE – (continued)**

**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 acquisition 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 cash and investments at June 30 was as follows:

	<u>2015</u>	<u>2014</u>
Demand Deposits	\$828,615	\$1,229,485
Money Market	366,754	-
Public Fund Accounts	-	367,723
Total Deposits	<u>1,195,369</u>	<u>1,597,208</u>
Investments:		
STAR Ohio	-	401
Total Investments	<u>-</u>	<u>401</u>
Total Deposits and Investments	<u><u>\$1,195,369</u></u>	<u><u>\$1,597,609</u></u>

*Deposits:* Deposits are either (1) insured by the Federal Depository Insurance Corporation; (2) collateralized by securities specifically pledged by the financial institution to the Library or (3) collateralized by the financial institution's public entity deposit pool.

**NORTHEAST OHIO REGIONAL LIBRARY SYSTEM  
SUMMIT COUNTY, OHIO  
Notes to the Financial Statements  
For The Years Ended June 30, 2015 and 2014**

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending June 30, 2015 and 2014 is as follows:

2015 Budgeted vs. Actual Budgetary Basis Disbursements

<u>Fund Type</u>	Total Appropriations	Budgetary Disbursements	Variance
General	\$ 375,894	\$ 351,098	\$ 24,796
Special Revenue	145,617	487,666	(342,049)
Capital Projects	10,500	8,692	1,808
Total	<u>\$ 532,011</u>	<u>\$ 847,456</u>	<u>\$ (315,445)</u>

2014 Budgeted vs. Actual Budgetary Basis Disbursements

<u>Fund Type</u>	Total Appropriations	Budgetary Disbursements	Variance
General	\$ 539,795	\$ 464,765	\$ 75,030
Special Revenue	225,803	229,476	(3,673)
Capital Projects	16,969	16,969	-
Total	<u>\$ 782,567</u>	<u>\$ 711,210</u>	<u>\$ 71,357</u>

**4. INTERGOVERNMENTAL REVENUE**

The primary source of revenue for the Library is Discount Memberships from libraries within the Library's region. Public, academic, special and school libraries elect their Discount Memberships annually. Discount Membership fees are based on the number of Full Time Equivalents of each library.

**5. RETIREMENT SYSTEM**

All employees of the Library belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plans' 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%, respectively of their gross salaries and the Library contributed an amount equaling 14%, respectively of participants' gross salaries. The Library has paid all contributions required through June 30, 2015.

**6. COMMERCIAL INSURANCE**

The Library has obtained commercial insurance for the following risks:

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

**NORTHEAST OHIO REGIONAL LIBRARY SYSTEM  
SUMMIT COUNTY, OHIO  
Notes to the Financial Statements  
For The Years Ended June 30, 2015 and 2014**

**7. RISK POOL MEMBERSHIP**

The Library is a member of the Stark County School Council of Government (the cooperative) whose purpose is to provide and/or purchase medical, prescription, drug, vision, dental, life and/or other insurance benefits for employees and their eligible dependents and beneficiaries.

**8. CONTINGENT LIABILITIES**

Management believes there are no pending claims or lawsuits.

**9. SUBSEQUENT EVENTS**

Northeast Ohio Library Association Trust (NOLA Trust), is a funding source for Northeast Ohio Regional Library Systems (NEORLS) and a special revenue fund. At a NOLA Trust Board meeting, the Board voted to dissolve as of December 9, 2015. All remaining funds were dispersed to constituent members proportionate to the amount of dues each member paid in 2005-2006. At this time, the NOLA Trust has \$0 in assets.

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***Charles E. Harris & Associates, Inc.***  
*Certified Public Accountants*

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

Northeast Ohio Regional Library System  
Summit County  
1580 Georgetown Road  
Hudson, OH 44236

To the Library 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 Northeast Ohio Regional Library System, Summit County (the Library) as of and for the years ended June 30, 2015 and 2014, and the related notes to the financial statements and have issued our report thereon dated December 17, 2015, 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 a 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*.

However, we noted certain matters not requiring inclusion in this report that we reported to the Library's management in a separate letter dated December 17, 2015.

***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.



***Charles E. Harris and Associates, Inc.***  
December 17, 2015



# Dave Yost • Auditor of State

**NORTHEAST OHIO REGIONAL LIBRARY SYSTEM**

**SUMMIT COUNTY**

**CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
FEBRUARY 2, 2016**