



**SOLO REGIONAL LIBRARY SYSTEM
NOBLE COUNTY**

**TRANSFER OF ACCOUNTABILITY
AS OF JUNE 30, 2001**



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

SOLO REGIONAL LIBRARY SYSTEM
NOBLE COUNTY

TABLE OF CONTENTS

| <u>TITLE</u> | <u>PAGE</u> |
|---|-------------|
| Report of Independent Accountants | 1 |

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

743 East State Street
Athens Mall Suite B
Athens, Ohio 45701
Telephone 740-594-3300
800-441-1389
Facsimile 740-594-2110
www.auditor.state.oh.us

REPORT OF INDEPENDENT ACCOUNTANTS

SOLO Regional Library System
Noble County
40774 State Route 821
Caldwell, Ohio 43724

To the Members of the Board:

We have performed the procedures enumerated below, as of June 30, 2001, which were agreed to by Millie Fry, Executive Director of SOLO Regional Library System, solely to assist in the conversion of the accounting function from an independent contractor who's services were completed as of June 30, 2001. We followed the American Institute of Certified Public Accountants' attestation of standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the SOLO Regional Library System. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose. Our procedures were as follows:

CASH RECONCILIATION

1. We compared the sum of the cash balances for all funds recorded on the SOLO Regional Library System's accounting records with cash balances recorded on the bank reconciliation prepared by William Parks, CPA, an independent contractor as of June 30, 2001.
2. We recomputed the mathematical accuracy of the reconciliation.
3. We compared bank balances on the reconciliation with month end bank statements.
4. We also agreed reconciling items in excess of \$500 appearing on that reconciliation to canceled checks, deposit slips, or to other documentation.

We determined that the dates on those documents support that those items were proper reconciling items at June 30, 2001. We found no exceptions in the cash reconciliation process.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

SOLO Regional Library System
Noble County
Report of Independent Accountants
Page 2

This report is intended solely for the information and use of management and the Board of Trustees and is not intended to be and should not be used by anyone else.

Jim Petro
Auditor of State

July 16, 2001



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

SOLO REGIONAL LIBRARY SYSTEM

NOBLE 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
AUGUST 23, 2001**