



Mary Taylor, CPA
Auditor of State

CLERMONT COUNTY PUBLIC LIBRARY
CLERMONT COUNTY

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Mary Taylor, CPA

Auditor of State

Clermont County Public Library
Clermont County
326 Broadway Street
Batavia, Ohio 45103

To the Board of Trustees:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS 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. Our Report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

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Mary Taylor, CPA
Auditor of State

April 4, 2008

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Clermont County Public Library
Clermont County
326 Broadway Street
Batavia, Ohio 45103

To the Board of Trustees:

We have audited the accompanying financial statements of the Clermont County Public Library, Clermont County, Ohio (the Library), as of and for the year ended December 31, 2005. 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.

The accompanying financial statements present receipts and disbursements by fund type totals only. Ohio Administrative Code Section 117-2-02(A) requires governments to classify receipt and disbursement transactions.

As described in Note 1, the Library prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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) fund 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 State permits, but does not require governments 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, except for the omission of receipt and disbursement classifications, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of the Library as of December 31, 2005, and its combined unclassified cash receipts and unclassified disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 4, 2008, 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 grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management, the Board of Trustees, and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

April 4, 2008

**CLERMONT COUNTY PUBLIC LIBRARY
CLERMONT COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2005**

| | <u>General</u> | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Totals (Memorandum Only)</u> |
|--|---------------------------|----------------------------|-------------------------|-----------------------------|---|
| Cash Receipts: | | | | | |
| Unclassified | \$7,947,075 | \$44,406 | \$0 | \$0 | \$7,991,481 |
| Total Cash Receipts | <u>7,947,075</u> | <u>44,406</u> | <u>0</u> | <u>0</u> | <u>7,991,481</u> |
| Cash Disbursements: | | | | | |
| Unclassified | 7,181,573 | 23,886 | | 1,989,657 | 9,195,116 |
| Debt Service: | | | | | |
| Redemption of Principal | | | 188,000 | | 188,000 |
| Interest Payments and Other Financing Fees and Costs | | | 178,755 | | 178,755 |
| Total Cash Disbursements | <u>7,181,573</u> | <u>23,886</u> | <u>366,755</u> | <u>1,989,657</u> | <u>9,561,871</u> |
| Total Cash Receipts Over/(Under) Cash Disbursements | <u>765,502</u> | <u>20,520</u> | <u>(366,755)</u> | <u>(1,989,657)</u> | <u>(1,570,390)</u> |
| Other Financing Receipts/(Disbursements): | | | | | |
| Transfers-In | | 25,862 | 366,754 | 29,643 | 422,259 |
| Transfers-Out | (422,259) | | | | (422,259) |
| Other Financing (Uses) | | (125) | | | (125) |
| Total Other Financing Receipts/(Disbursements) | <u>(422,259)</u> | <u>25,737</u> | <u>366,754</u> | <u>29,643</u> | <u>(125)</u> |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | 343,243 | 46,257 | (1) | (1,960,014) | (1,570,515) |
| Fund Cash Balances, January 1 | <u>5,089,705</u> | <u>3,412</u> | <u>4</u> | <u>2,080,853</u> | <u>7,173,974</u> |
| Fund Cash Balances, December 31 | <u>\$5,432,948</u> | <u>\$49,669</u> | <u>\$3</u> | <u>\$120,839</u> | <u>\$5,603,459</u> |

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

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**CLERMONT COUNTY PUBLIC LIBRARY
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005**

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 Clermont County Public Library, Clermont County, Ohio (the Library), as a body corporate and politic. Clermont County 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. Basis of Accounting

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This accounting basis is similar to the cash receipts and disbursements 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).

The Library did not classify its receipts or disbursements in the accompanying financial statements. This is a material departure from the requirements of Ohio Administrative Code Section 117-02-02(A) (effective July 1, 2000) and Ohio Administrative Code Section 117-5-11 (effective June 30, 2000). These Ohio Administrative Code Sections require classifying receipts and disbursements.

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

C. Cash and Investments

The Library's accounting basis includes investments as assets. Accordingly, the Library does not record investment purchases as disbursements or investment sales as receipts. The Library 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 fund reports.

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 all financial resources except those required to be accounted for in another fund.

**CLERMONT COUNTY PUBLIC LIBRARY
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Special Revenue Funds

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

Twenty-seventh Pay Fund - This fund receives money from the General Fund (in the form of an annual transfer) for the payment of a twenty-seventh payroll every ten years.

3. Debt Service Fund

The Debt Service Fund accounts for resources the Library accumulates to pay bond and note indebtedness:

Bond Retirement Fund – This fund receives money from the General Fund (in the form of a transfer) for the payment of notes.

4. 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 Funds:

New Richmond Capital Project Fund – The fund receives proceeds in the prior years from the sale of notes to finance the improvement of the facilities at this Branch.

611 Plane Street Bethel Capital Projects Fund - The fund receives proceeds in the prior years from the sale of notes to finance the improvement of the facilities at this Branch.

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 2005 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.

**CLERMONT COUNTY PUBLIC LIBRARY
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005
(Continued)**

2. EQUITY IN POOLED CASH AND INVESTMENTS

The Library maintains a cash and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 follows:

| | 2005 |
|----------------------------------|-------------|
| Demand deposits | \$1,919,842 |
| Total deposits | 1,919,842 |
| U.S. Treasury Fund (Mutual Fund) | 457,667 |
| STAR Ohio | 3,225,950 |
| Total investments | 3,683,617 |
| Total deposits and investments | \$5,603,459 |

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 existing in physical or book-entry form.

3. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2005 follows:

| 2005 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|-----------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$7,775,000 | \$7,947,075 | \$172,075 |
| Special Revenue | 90,000 | 70,268 | (19,732) |
| Debt Service | 366,754 | 366,754 | 0 |
| Capital Projects | 29,000 | 29,643 | 643 |
| Total | \$8,260,754 | \$8,413,740 | \$152,986 |

| 2005 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|-----------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$7,778,221 | \$7,603,832 | \$174,389 |
| Special Revenue | 90,125 | 24,011 | 66,114 |
| Debt Service | 366,755 | 366,755 | 0 |
| Capital Projects | 1,850,508 | 1,989,657 | (139,149) |
| Total | \$10,085,609 | \$9,984,255 | \$101,354 |

**CLERMONT COUNTY PUBLIC LIBRARY
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005
(Continued)**

4. GRANTS-IN-AID AND TAX RECEIPTS

The primary source of revenue for Ohio public libraries is the State Library and Local Government Support Fund (LLGSF). The State allocates LLGSF to each county based on the county's prior intangibles tax of LLGSF revenues, and its population. The County Budget Commission allocates these funds to the Library based on its needs such as for the construction of new library buildings, improvements, operation, maintenance, or other expenses. The Budget Commission cannot reduce its allocation of these funds to the Library based on of any additional revenues the Library receives.

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 Board 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.

Property owners assess tangible personal property tax. These owners must file a list of tangible property to the County by each April 30.

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

5. DEBT

Debt outstanding at December 31, 2005 was as follows:

| | | |
|-------------------------------|------------------|----------------------|
| | <u>Principal</u> | <u>Interest Rate</u> |
| Library Fund Facilities Notes | \$2,887,061 | 5.98% |

The Library Fund Library Facilities Notes are to retire old debt and to finance the construction of the Owensville Library Branch and to improve the facilities at the facilities at the other Library Branches. The loans will be repaid in monthly installments, including interest, over 20 years collateralized solely by the Library's taxing authority. The Library Notes are a combination of previous 1996A and 1996B notes, which were combined to account for the Library's Notes per section 133.70 of the Ohio Revised Code.

**CLERMONT COUNTY PUBLIC LIBRARY
CLERMONT COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005
(Continued)**

5. DEBT (Continued)

Amortization of the above debt, including interest, is scheduled as follows:

| Year ending December 31: | Library Fund Facilities Notes |
|--------------------------|----------------------------------|
| 2006 | \$364,261 |
| 2007 | 364,448 |
| 2008 | 363,329 |
| 2009 | 361,807 |
| 2010 | 361,489 |
| 2011 – 2016 | 2,117,388 |
| Total | \$3,932,722 |

6. RETIREMENT SYSTEM

The Ohio Public Employees Retirement System (OPERS) is a state operated, cost-sharing, multiple employer public employee retirement system. The Ohio Revised Code prescribes retirement benefits for vested employees who are eligible to retire based upon years of service. OPERS also provides survivor and disability benefits to vested employees as the Ohio Revised Code prescribes.

The Ohio Revised Code also prescribes contribution rates. The Library's OPERS members contributed 8.5 percent for 2005. The Library contributed an amount equal to 13.55 percent and 2005. The Library has paid all contributions required through December 31, 2005.

7. RISK MANAGEMENT

Commercial Insurance

The Clermont County Public Library has obtained commercial insurance for the following risks:

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

The Library also provides health insurance and dental and vision coverage to full-time employees through a private carrier.

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Mary Taylor, CPA

Auditor of State

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

Clermont County Public Library
Clermont County
326 Broadway Street
Batavia, Ohio 45103

To the Board of Trustees:

We have audited the accompanying financial statements of the Clermont County Public Library, Clermont County, Ohio (the Library), as of and for the year ended December 31, 2005, and have issued our report thereon dated April 4, 2008, which was qualified since the Library did not classify receipts and disbursements in its financial statements, and wherein we noted the Library uses a comprehensive accounting basis other than generally accepted accounting principles. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Library's internal control over financial reporting to determine our auditing procedures to express our opinion on the financial statements and not to opine on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Library's ability to record, process, summarize, and report financial data consistent with managements' assertions in the financial statements. The reportable conditions are described in the accompanying Schedule of Findings as items 2005-001 through 2005-004.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all matters in the internal control that are also considered material weaknesses. We consider reportable condition 2005-001 listed above to be a material weakness. In a separate letter to the Library's management dated April 4, 2008, we reported other matters involving internal control over financial reporting which we did not deem reportable conditions.

Corporate Centre of Blue Ash / 11117 Kenwood Rd. / Blue Ash, OH 45242
Telephone: (513) 361-8550 (800) 368-7419 Fax: (513) 361-8577
www.auditor.state.oh.us

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Library's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct 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 such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2005-001 through 2005-003.

We intend this report solely for the information and use of management and the Board of Trustees. It is not intended for anyone other than these specified parties.

A handwritten signature in cursive script that reads "Mary Taylor".

Mary Taylor, CPA
Auditor of State

April 4, 2008

CLERMONT COUNTY PUBLIC LIBRARY
CLERMONT COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2005

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

FINDING NUMBER 2005-001

Material Noncompliance/Material Weakness

Ohio Admin. Code, Section 117-2-02(A), requires that all local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements required by rule 117-2-03 of the Administrative Code.

Ohio Admin. Code, Section 117-2-02(D), states all local public offices may maintain accounting records in a manual or computerized format. The records used should be based on the nature of operations and services the public office provides, and should consider the degree of automation and other factors. Such records should include the following:

1. Cash journal, which typically includes the amount, date, receipt number, check number, account code, purpose order number, and any other information necessary to properly classify the transaction.
2. Receipts ledger, which typically assembles and classifies receipts into separate accounts for each type of receipt of each fund.
3. Appropriation ledger, which assembles and classifies disbursements into separate accounts, for at a minimum, each account listed in the appropriation resolution.

The Library's fiscal officer did not maintain an accurate cash journal, receipt ledger or appropriation ledger. The Library did not classify all receipt and disbursement transactions, and was unable to classify receipts by source or disbursements by purpose. The Library was therefore unable to monitor compliance with its appropriation resolution. Use of the aforementioned accounting records will provide the Library with information required to monitor compliance with the budget, and prepare annual reports in the format required by the Auditor of State.

Officials' Response:

All of the issues identified by the Auditor of State for FYE 2005 have completely been resolved by key personnel turnover in the finance department.

FINDING NUMBER 2005-002

Material Noncompliance/Reportable Condition

Ohio Admin. Code, Section 117-8-02, requires the Library's legislative body to adopt appropriation measures. These measures establish the legal level of control. The legal level of control is the level at which spending in excess of appropriated amounts would be a violation of law.

A negative fund balance indicates that money from one fund was used to cover the expenses of another fund. The Capital Projects Bethel Fund had a negative fund balance at year end of \$157,144.

Failure to appropriate expenditures can result in overspending funds and negative cash balances. We recommend that the Library reconcile, monitor fund balances, and take corrective action to ensure positive fund balances. Expenditures should not exceed the appropriations at the legal level of control.

**FINDING NUMBER 2005-002
 (Continued)**

Officials' Response:

All of the issues identified by the Auditor of State for FYE 2005 have completely been resolved by key personnel turnover in the finance department.

FINDING NUMBER 2005-003

Material Noncompliance/Reportable Condition

Ohio Rev. Code, Sections 3375.40(L), states that the board of library trustees at the end of any fiscal year, may by a two-thirds vote of its full membership, set aside any unencumbered surplus remaining in the general fund or the free public library under its jurisdiction for any purpose, including creating or increasing a special building and repair fund, or for operating the library or acquiring equipment and supplies.

The following 2005 transfers posted to the computer system were not documented in the minutes.

| Fund Name | Transfer In | Transfer Out |
|--|-------------|--------------|
| General | \$ - | \$422,259 |
| Special Revenue - 27 th Pay | 20,000 | |
| Special Revenue - LSTA VIII-05 | 5,862 | |
| Debt Service – Bond Retirement | 366,754 | |
| Capital Projects - Bethel | 29,643 | |

We recommend all transfers be approved in the minute book by resolution and properly entered in to the computer system. This was corrected in the 2006 minutes.

Officials' Response:

All of the issues identified by the Auditor of State for FYE 2005 have completely been resolved by key personnel turnover in the finance department.

FINDING NUMBER 2005-004

Reportable Condition

Monitoring controls are comprised of regular management and supervisory activities established to oversee whether management's objectives are being achieved, covering operational and legal compliance, as well as financial control objectives. Effective monitoring controls should identify unexpected results or expectations (including significant compliance exceptions), investigate underlying causes and take corrective action. We noted monitoring controls by management were not performed for the cash reconciliation process. During 2005, there was no documented review and approval of monthly bank reconciliations.

The result of not reviewing the monthly bank reconciliations led to a negative fund balance at December 31, 2005 in the Capital Projects Bethel fund in the amount of \$157,144 or three per cent of the total fund balance and a variance of \$4,885 more in the bank than reported in the accounting records.

When no review or approval of the monthly reconciliations is performed, incorrect amounts may not be detected and result in negative fund balances. By having a system in place for review and approval, errors and discrepancies can be noted and corrected in a timely manner.

**FINDING NUMBER 2005-004
(Continued)**

An effective monitoring control system should be implemented to assist management in detecting material misstatements in financial information. This would include the Board reviewing and approving monthly bank reconciliations and fund balances. Reviewing monthly bank reconciliations allows the Board to evaluate the efficiency of the departments. This review and approval should be noted in the minutes of the Board.

Failure to accurately prepare and reconcile the accounting records reduces the accountability over Library funds and reduces the Board's ability to monitor financial activity, increases the likelihood that monies will be misappropriated and not detected, and increases the likelihood that the Board's financial statements will be misstated.

Officials' Response:

All of the issues identified by the Auditor of State for FYE 2005 have completely been resolved by key personnel turnover in the finance department.

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CLERMONT COUNTY PUBLIC LIBRARY
CLERMONT COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2005

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain |
|----------------|---|------------------|---|
| 2004-001 | Ohio Rev. Code Section 5705.41(D)(1), failure to certify availability of funds. | Yes | |
| 2004-002 | Ohio Rev. Code Section 149.351, destruction of records. | Yes | |



Mary Taylor, CPA
Auditor of State

CLERMONT COUNTY PUBLIC LIBRARY

CLERMONT 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
MAY 1, 2008**