

RODMAN PUBLIC LIBRARY

STARK COUNTY, OHIO

AUDIT REPORT

For the Years Ended December 31, 2015 and 2014





Dave Yost • Auditor of State

Board of Trustees
Rodman Public Library
215 East Broadway Street
Alliance, Ohio 44601

We have reviewed the *Independent Auditor's Report* of the Rodman Public Library, Stark County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2014 through December 31, 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 Rodman Public Library is responsible for compliance with these laws and regulations.

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

Dave Yost
Auditor of State

August 30, 2016

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RODMAN PUBLIC LIBRARY
STARK COUNTY, OHIO
Audit Report
For the Years Ended December 31, 2015 and 2014

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

INDEPENDENT AUDITOR'S REPORT

Rodman Public Library
Stark County
215 East Broadway Street
Alliance, Ohio 44601

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 Rodman Public Library, Stark County, Ohio (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

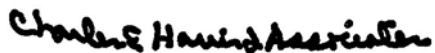
In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United 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 Rodman Public Library, Stark 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 May 15, 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.



Charles E. Harris & Associates, Inc.
May 15, 2016

Rodman Public Library
Stark County
Combined Statement of Receipts, Disbursements and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 2015

	General	Capital Projects	Total Governmental Funds
Receipts			
Property and Other Local Taxes	\$ 674,203	-	\$ 674,203
Public Library Fund	1,379,054	-	1,379,054
Intergovernmental	107,423	-	107,423
Patron Fines and Fees	26,601	-	26,601
Contributions, Gifts and Donations	70,599	-	70,599
Earnings on Investments	1,072	\$ 3,191	4,263
Miscellaneous	32,164	-	32,164
<i>Total Receipts</i>	2,291,116	3,191	2,294,307
Disbursements			
Current:			
Library Services:			
Public Services and Programs	44,414	-	44,414
Collection Development and Processing	387,864	-	387,864
Support Services:			
Facilities Operation and Maintenance	328,263	9,436	337,699
Information Services	5,551	-	5,551
Business Administration	1,278,034	-	1,278,034
Capital Outlay	58,471	13,115	71,586
<i>Total Disbursements</i>	2,102,597	22,551	2,125,148
<i>Excess of Receipts Over (Under) Disbursements</i>	188,519	(19,360)	169,159
Other Financing Sources (Uses)			
Transfers In	-	100,000	100,000
Transfers Out	(100,000)	-	(100,000)
<i>Total Other Financing Sources (Uses)</i>	(100,000)	100,000	-
<i>Net Change in Fund Balances</i>	88,519	80,640	169,159
<i>Fund Cash Balances, January 1</i>	474,601	971,535	1,446,136
Fund Cash Balances, December 31			
Committed	-	1,052,175	1,052,175
Assigned	49,158	-	49,158
Unassigned	513,962	-	513,962
<i>Fund Cash Balances, December 31</i>	\$563,120	\$1,052,175	\$1,615,295

See accompanying notes to the basic financial statements

Rodman Public Library
Stark County
Combined Statement of Receipts, Disbursements and Changes in Fund Balances
All Governmental Fund Types
For the Year Ended December 31, 2014

	General	Capital Projects	Total Governmental Funds
Receipts			
Property and Other Local Taxes	\$ 654,944	-	\$ 654,944
Public Library Fund	1,252,528	-	1,252,528
Intergovernmental	109,139	-	109,139
Patron Fines and Fees	27,442	-	27,442
Contributions, Gifts and Donations	22,967	-	22,967
Earnings on Investments	1,286	\$ 3,723	5,009
Miscellaneous	37,735	-	37,735
<i>Total Receipts</i>	2,106,041	3,723	2,109,764
Disbursements			
Current:			
Library Services:			
Public Services and Programs	48,267	-	48,267
Collection Development and Processing	398,422	-	398,422
Support Services:			
Facilities Operation and Maintenance	274,465	-	274,465
Information Services	6,119	-	6,119
Business Administration	1,277,008	-	1,277,008
Capital Outlay	114,422	23,227	137,649
<i>Total Disbursements</i>	2,118,703	23,227	2,141,930
<i>Excess of Receipts Over (Under) Disbursements</i>	(12,662)	(19,504)	(32,166)
Other Financing Sources (Uses)			
Transfers In	-	100,000	100,000
Transfers Out	(100,000)	-	(100,000)
<i>Total Other Financing Sources (Uses)</i>	(100,000)	100,000	-
<i>Net Change in Fund Balances</i>	(112,662)	80,496	(32,166)
<i>Fund Cash Balances, January 1</i>	587,263	891,039	1,478,302
Fund Cash Balances, December 31			
Committed	-	971,535	971,535
Assigned	26,900	-	26,900
Unassigned	447,701	-	447,701
<i>Fund Cash Balances, December 31</i>	\$474,601	\$971,535	\$1,446,136

See accompanying notes to the basic financial statements

**RODMAN PUBLIC LIBRARY
STARK COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 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 Rodman Public Library, Stark County, (the Library) as a body corporate and politic. The Alliance City 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.

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.

2. Capital Project Funds

These funds account for and report financial resources that are restricted to acquiring or constructing major capital projects. The Library's only capital project fund is the Building and Repair Fund. This fund accounts for receipts that restricted for the acquisition or construction of major capital projects and maintenance and repair.

**RODMAN PUBLIC LIBRARY
STARK COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Budgetary Process

The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end. Budgetary disbursements (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

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.

**RODMAN PUBLIC LIBRARY
STARK COUNTY**

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Fund Balance (continued)

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.

2. EQUITY IN POOLED DEPOSITS

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:

	2014	2015
Demand deposits	\$496,136	\$665,295
Certificates of deposit	950,000	950,000
Total deposits	\$1,446,136	\$1,615,295

Deposits: Deposits are insured by the Federal Depository Insurance Corporation or collateralized by securities specifically pledged by the financial institution to the Library.

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending 2015 and 2014 follows:

2015 Budgeted vs. Actual Receipts			
	Budgeted	Actual	
Fund Type	Receipts	Receipts	Variance
General	\$2,167,862	\$2,291,116	\$123,254
Capital Projects	100,000	103,191	3,191

**RODMAN PUBLIC LIBRARY
STARK COUNTY**

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

3. BUDGETARY ACTIVITY (continued)

2015 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$2,506,409	\$2,251,755	\$254,654
Capital Projects	55,000	22,551	32,449

2014 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,126,454	\$2,106,041	(\$20,413)
Capital Projects	102,500	103,723	1,223

2014 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$2,593,454	\$2,245,603	\$347,851
Capital Projects	75,000	23,227	51,773

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 Intergovernmental Receipts. 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.

**RODMAN PUBLIC LIBRARY
STARK COUNTY**

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

4. GRANTS-IN-AID AND TAX RECEIPTS (continued)

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 30th.

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

5. RETIREMENT SYSTEM

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 2014 and 2015, 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.

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.

Settled claims have not exceeded commercial coverage in any of the past three years. There has not been a significant reduction of coverage from the prior year.

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Charles E. Harris & Associates, Inc.

Certified Public Accountants

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

Rodman Public Library
Stark County
215 East Broadway Street
Alliance, Ohio 44601

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 cash balances, receipts, and disbursements by fund type of the Rodman Public Library, Stark 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 May 15, 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. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2015-001 to be a material weakness.

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*.


We also noted certain matters not requiring inclusion in this report that we reported to the Library's management in a separate letter dated May 15, 2016.

Entity's Response to Finding

The Library's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the Library's response and, accordingly, we express no opinion on it.

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 & Associates, Inc.
May 15, 2016

**RODMAN PUBLIC LIBRARY
STARK COUNTY**

**Schedule of Findings
December 31, 2015 and 2014**

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

Finding Number 2015-001 - Material Weakness

Our testing revealed several instances where errors were made with respect to the posting and reporting of various transactions. The more significant of these misclassifications included the following:

- During 2015 and 2014, several Homestead and Rollback receipts were misclassified as Property Tax revenue instead of Intergovernmental revenue.
- During 2015 and 2014, the Library's only special revenue fund should have been combined with the General Fund in accordance with Government Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
- At December 31, 2015, the Library's payroll bank account's ending balance was not included on the bank reconciliation or the Library's accounting system.

Management agrees with these adjustments and they were adjusted in the accompanying financial statements and the Library's accounting records.

We recommend the Library use more caution to ensure all activities of the Library are recorded accurately. Management should refer to Government Accounting Standards Board Statement No. 54 and the Auditor of State guidance to ensure proper fund and account classification.

Management's Response:

Because of the misclassification found in the posting and in the final report of the Homestead and Rollback receipts, we have made a needed change so that this error does not happen again. The change was made immediately when our auditors made us aware of the mistake. Our daily deposit receipt now reflects a separate, additional category for the State of Ohio Levy Source so that the Homestead and Rollback receipts will not be misclassified with the county levy receipts.

Our library has found great value in maintaining a separate account for our designated donations for the purpose of helping us to track and manage and thus to respect and honor the generosity of our benefactors. We understand that our practice of separating this from the General Fund on the annual financial report was in error and is an unacceptable practice. We regret the error and will make the needed alteration to accommodate your directive.

**RODMAN PUBLIC LIBRARY
STARK COUNTY**

**Schedule of Findings (continued)
December 31, 2015 and 2014**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (continued)
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Finding Number 2015-001 - Material Weakness (continued)

Management's Response (continued):

Rodman Library has been concerned about the issue of our payroll and worked with the previous auditor's suggestions to remedy the problem. One suggestion was to incorporate the payroll account into the General Fund. When we investigated what it would cost to add the software to our CMI accounting system, we were given a quote of well over \$20,000. The other suggestion offered was to go with a zero balance account. We tried the ZBA, but found it to be so difficult to manage and so time-consuming that it clearly was not a workable solution. Again, we returned to our auditor and expressed our concerns. He said it was a suggestion and that if it proved to be too difficult to handle, it might not be for us. As a result, we returned to the way we had been managing the payroll account. We learned from this year's auditors that a nearby library manages their payroll from their General Fund checking account. They also use the same payroll provider that we are using. The payroll provider offers a customized General Ledger Report that will allow us to track the various payroll deductions by department. This should resolve the issue that we have experienced with our separate payroll account. It is important to note that the intent of the separate payroll account was to mitigate the risk we perceived to our General Fund checking account from permitting the unlimited access to the General Fund checking account by any outside payroll services provider we would choose to engage. However, we are eager to work with you to get this issue resolved, and certainly appreciate the auditors' helpful contact suggestion.



Dave Yost • Auditor of State

RODMAN PUBLIC LIBRARY

STARK 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 13, 2016