



Mary Taylor, CPA
Auditor of State

EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY

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Mary Taylor, CPA
Auditor of State

East Liverpool Carnegie Public Library
Columbiana County
219 East Fourth Street
East Liverpool, Ohio 43920

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 an 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 adverse 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.

Mary Taylor

Mary Taylor, CPA
Auditor of State

January 14, 2009

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

East Liverpool Carnegie Public Library
Columbiana County
219 East Fourth Street
East Liverpool, Ohio 43920

To the Board of Trustees:

We have audited the accompanying financial statements of East Liverpool Carnegie Public Library, Columbiana County, (the Library) as of and for the years ended December 31, 2005 and 2004. 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.

As described more fully in Note 1, the Library has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

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) funds 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 Libraries 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, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2005 and 2004 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Library as of December 31, 2005 and 2004 or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances of East Liverpool Carnegie Public Library, Columbiana County, as of December 31, 2005 and 2004, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Library has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 2009, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

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

Mary Taylor, CPA
Auditor of State

January 14, 2009

EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA 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>Governmental Fund Types</u>			Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
Cash Receipts:				
Library and Local Government Support	\$868,461			\$868,461
Patron Fines and Fees	7,674			7,674
Contributions, Gifts and Donations	4,873			4,873
Earnings on Investments	8,264			8,264
Miscellaneous Revenue	12,461			12,461
Total Cash Receipts	901,733			901,733
Cash Disbursements:				
Current:				
Salaries	388,030			388,030
Employee Fringe Benefits	166,407			166,407
Purchased and Contracted Services	79,763		\$11,852	91,615
Library Materials and Information	146,123			146,123
Supplies	11,552			11,552
Other	17,985		7,896	25,881
Debt Service:				
Retirement of Principal	2,902			2,902
Interest and Other Fiscal Charges	320			320
Total Cash Disbursements	813,082		19,748	832,830
Total Receipts Over/(Under) Disbursements	88,651		(19,748)	68,903
Fund Cash Balances, January 1	236,440	\$10,204	189,748	436,392
Fund Cash Balances, December 31	\$325,091	\$10,204	\$170,000	\$505,295

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

EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2004**

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts:				
Library and Local Government Support	\$874,133			\$874,133
Patron Fines and Fees	7,524			7,524
Contributions, Gifts and Donations	4,000			4,000
Earnings on Investments	4,067			4,067
Miscellaneous Revenue	18,303			18,303
Total Cash Receipts	908,027			908,027
Cash Disbursements:				
Current:				
Salaries	426,932			426,932
Employee Fringe Benefits	172,595			172,595
Purchased and Contracted Services	77,060	\$5,000	\$4,700	86,760
Library Materials and Information	122,867			122,867
Supplies	14,834			14,834
Other	8,029		772	8,801
Debt Service:				
Redemption of Principal	2,761			2,761
Interest and Fiscal Charges	451			451
Total Cash Disbursements	825,529	5,000	5,472	836,001
Total Receipts Over/(Under) Disbursements	82,498	(5,000)	(5,472)	72,026
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	82,498	(5,000)	(5,472)	72,026
Fund Cash Balances, January 1	153,942	15,204	195,220	364,366
Fund Cash Balances, December 31	\$236,440	\$10,204	\$189,748	\$436,392

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

**EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004**

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 East Liverpool Carnegie Public Library, Columbiana County, (the Library) as a body corporate and politic. The Mayor of East Liverpool appoints a six-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 the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting 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).

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. 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 values certificates of deposit at cost.

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

2. Special Revenue Funds

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

Grant Fund – This fund accounts for grant monies received to spend for specific purposes.

**EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

3. 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 Fund:

Building Fund – This fund was established to pay for major repairs and renovations to the library.

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 level of control.

A summary of 2005 and 2004 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.

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 was as follows:

	2005	2004
Demand deposits	\$195,269	\$133,300
Certificates of deposit	310,026	303,092
Total deposits	\$505,295	\$436,392

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

**EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

3. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 2005 and 2004 follows:

2005 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$885,275	\$901,733	\$16,458
Special Revenue			
Capital Projects			
Total	\$885,275	\$901,733	\$16,458

2005 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,160,731	\$813,082	\$347,649
Special Revenue	10,205		10,205
Capital Projects	189,748	19,748	170,000
Total	\$1,360,684	\$832,830	\$527,854

2004 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$545,267	\$908,027	\$362,760
Special Revenue	2,000		(2,000)
Capital Projects	20,000		(20,000)
Total	\$567,267	\$908,027	\$340,760

2004 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,016,848	\$825,529	\$191,319
Special Revenue	15,204	5,000	10,204
Capital Projects	199,220	5,472	193,748
Total	\$1,231,272	\$836,001	\$395,271

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.

**EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2005 AND 2004
(Continued)**

5. DEBT

Debt outstanding at December 31, 2005 was as follows:

	Principal	Interest Rate
General Obligation Note	\$4,101	4.99%

The Library issued general obligation note to finance the purchase of a 2003 van. The van collateralized the note.

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

Year ending December 31:	General Obligation Note
2006	\$3,192
2007	1,064
Total	\$4,256

6. 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 2005 and 2004, OPERS members contributed 8.5% of their gross salaries and the Library contributed an amount equaling 13.55%, respectively, of participants' gross salaries. The Library has paid all contributions required through December 31, 2005.

7. RISK MANAGEMENT

Commercial Insurance

The Library has obtained commercial insurance for the following risks:

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



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*

East Liverpool Carnegie Public Library
Columbiana County
219 East Fourth Street
East Liverpool, Ohio 43920

To the Board of Trustees:

We have audited the financial statements of the East Liverpool Carnegie Public Library, Columbiana County, (the Library) as of and for the years ended December 31, 2005 and 2004, and have issued our report thereon dated January 14, 2009, wherein we noted the Library followed accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. 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*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Library's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the Library's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Library's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Library's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the Library's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

We consider the following deficiencies described in the accompanying schedule of findings to be significant deficiencies in internal control over financial reporting: 2005-002 and 2005-003.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the Library's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. However, we believe the significant deficiencies described above, finding numbers 2005-002 and 2005-003, are also a material weaknesses.

We also noted certain internal control matters that we reported to the Library's management in a separate letter dated January 14, 2009.

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, providing an opinion 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 instances of noncompliance or other matters that we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2005-001 and 2005-002.

We also noted certain noncompliance or other matters not requiring inclusion in this report that we reported to the Library's management in a separate letter dated January 14, 2009.

The Library's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the Library's responses and, accordingly, we express no opinion on them.

We intend this report solely for the information and use of management and the Library Board of Trustees. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

January 14, 2009

EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY

SCHEDULE OF FINDINGS
DECEMBER 31, 2005 AND 2004

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

FINDING NUMBER 2005-001

Finding for Recovery

Ohio Revised Code Section 9.39 states that all “public officials are liable for all public money received or collected by them or by their subordinates under the color of office”.

Mary Deem, Deputy Clerk, is responsible for collecting fine and fees. The receipts collected for fines and fees on December 19, 2005, totaling \$534.20, were recorded by Ms. Deem. The amount, however, was not deposited in the library’s depository. Ms. Deem has been unable to otherwise account for these funds.

In accordance with the foregoing facts, and pursuant to **Ohio Revised Code Section 117.28**, a finding for recovery for public money collected but not accounted for is hereby issued against Mary Deem, Deputy Clerk, and Ohio Casualty Group, her bonding company, jointly and severally, for \$534.20 and in favor of the Library General Fund.

Ms. Deem was supervised during this period by Kyle Kelly, who served as Clerk during 2005. \

Under Ohio law, any public official who either authorized an illegal expenditure of public funds or supervises the accounts of a public office from which such illegal expenditures is made is strictly liable for the amount of such expenditure. Seward V National Surety Co. (1929), 120 Ohio St. 47; 1980 Op Att’y Gen. No 80-074; Ohio Rev. Code Section 9.39; State, ex. Rel. Village of Linndale v, 18. Masten (1985). 18 Ohio St. 3d-228. Public officials controlling public funds or property are liable for the loss incurred should such funds or property be fraudulently obtained by another, converted, misappropriated, lost or stolen to the extent that recovery or restitution is not obtained from the persons who unlawfully obtained such funds or property. 1980 Op. Att’y Gen. No. 80-074.

Additionally, Kyle Kelly her bonding company, Ohio Casualty Group, will be jointly and severally liable in the amount of \$534.20 and in favor of the Library General Fund to the extent that recovery is not obtained from Mary Deem. This amount represents the amount due but unaccounted for during Ms. Kelly’s term as Clerk.

Officials’ Response:

The bank at the time of the audit, Home Savings, is working on trying to locate documentation pertaining to this deposit. The fiscal officer is also trying to locate any documentation pertaining to this deposit.

FINDING NUMBER 2005-002

Noncompliance Citation/Material Weakness

Ohio Administrative Code Section 117-2-02 requires the Library to maintain accounting records sufficient to assure accountability of entity assets. It also states that the Library must have internal controls sufficient to assure that recorded transactions have occurred and are not fictitious. In 2004, the Library recorded an increased amount of earnings on investments and an increased amount of salary expenditures. As a result, the Library fund balance per accounting records did not balance to the depository balance in 2004. The Library does not complete reconciliations in a timely manner resulting in the errors going undetected for more than one month. The following table shows the adjustments, to which have the Library has agreed and which have been posted to the Library's ledgers. The adjusted amounts are reflected in the audited financial statements.

Fund	Account	Amount of Adjustment	Net Effect on Fund Balance
General	Earnings on Investment	(\$677)	(\$677)
General	Salaries Expenditures	(\$4,875)	\$4,875

The Library should establish an effective accounting system that includes accurate accounting of transactions, accurate monthly reconciliations, and review of the reconciliations. All accounts should be included on the ledgers and reconciliations. The Library should also implement procedures for the review of the activity posted to the accounting records and financial statements.

Implementing these procedures will help improve internal control over the Library's transactions and the presentation of their activity. This will also reduce the risk of errors going undetected for long periods of time.

Officials' Response:

The current account system we are using has not been the most accurate and dependable. We have already changed the way we review and reconcile the bank statements. We have always done an end of the month reconcile process, but I have fine tuned the process based on recommendations from the auditor's during my audit. All posting (payroll especially) are being made before the close of the month. We are trying to make sure that all posting are in the proper place. The fund and bank balances still do not match within the system and with the bank statements. We have changed those balances to reflect the auditor's balance at the end of the audit. We are still working to figure out where the discrepancies are. The library is currently seeking membership to the UAN Accounting System. The fiscal officers training will probably take place June 2009.

FINDING NUMBER 2005-003

Significant Deficiency/Material Weakness

Coding and Classifying Disbursements

The Library did not correctly code and classify disbursements in 2005 and 2004, resulting in reclassifications to the financial statements. The Library Deputy Clerk has agreed to the reclassifications and these corrected amounts are reflected in the accompanying financial statements.

**FINDING NUMBER 2005-003
(Continued)**

Failure to consistently follow a uniform chart of accounts increases the possibility that the Library will not be able to identify, assemble, analyze, classify record and report its transactions correctly or to document compliance with finance-related legal and contractual requirements. The Library Fiscal Officer should maintain the accounting system to enable the Library to identify, assemble, analyze, classify record and report all transactions and to maintain accountability. All transactions should be properly coded and classified according to the chart of accounts to help ensure that financial activity of the Library is accurately recorded and reported. In addition, the Library should adopt procedures for the review of posting of transactions and subsequent posting to the financial statements.

Officials' Response:

This issue is concerning the leasing and purchasing of the library van. Up until this point the library has not had a debt principal & interest disbursement. We thought we had handled this issue properly. After explanation in the post-audit the library is aware of the way this purchase should have been handled and in the future will be more meticulous in this kind of disbursement.

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**EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2005 AND 2004**

Finding Number	Finding Summary	Fully Corrected ?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2003-001	Ohio Administrative Code Section 117-2-02 The Library did not maintain an accounting system which was properly reconciled to the bank depositories.	No	Cited again as Finding Number 2005-001
2003-002	The Library did not properly classify receipts and disbursements on the ledgers or financial statements.	No	Recommended again as Finding Number 2005-002



Mary Taylor, CPA
Auditor of State

EAST LIVERPOOL CARNEGIE PUBLIC LIBRARY
COLUMBIANA 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 7, 2009