



Dave Yost • Auditor of State



IDA RUPP PUBLIC LIBRARY  
OTTAWA COUNTY

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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Ida Rupp Public Library  
Ottawa County  
310 Madison Street  
Port Clinton, OH 43452

We have performed the procedures enumerated below, with which the Board of Trustees and the management of the Ida Rupp Public Library, Ottawa County, Ohio (the Library) agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2010 and 2009, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. 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.

This report only describes exceptions exceeding \$10.

### Cash and Investments

1. We tested the mathematical accuracy of the December 31, 2010 and December 31, 2009 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2009 beginning fund balances recorded in the Annual Report to the December 31, 2008 balances in the prior year audited statements. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2010 and 2009 fund cash balances reported in the Balance Sheet. The amounts agreed.
4. We confirmed the December 31, 2010 bank account balances with the Library's financial institutions. We found no exceptions.

5. We selected five outstanding checks haphazardly from the December 31, 2010 bank reconciliation:
  - a. We traced each check to the debit appearing in the subsequent January bank statement. We found no exceptions.
  - b. We traced the amounts and date written to the check register, to determine the checks were dated prior to December 31. We noted no exceptions.
6. We reviewed the deposit in transit from the December 31, 2010 bank reconciliation:
  - a. We traced the deposit to the credit appearing in the subsequent January bank statement. We found no exception.
  - b. We agreed this deposit amount to the General Ledger. The deposit in transit was recorded as a December receipt for the same amount recorded in the reconciliation.
7. We tested investments held at December 31, 2010 and December 31, 2009 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

#### **State Library and Local Government Support Receipts**

We selected all the State Library and Local Government Support (LLGS) receipts from the Ottawa County Auditor Confirmation for 2010 and 2009.

- a. We compared the amount from the Ottawa County Auditor confirmation to the amount recorded in the General Ledger. The amounts agreed.
- b. We determined whether these receipts were posted to the General Fund. We found no exceptions.
- c. We determined whether the receipts were recorded in the proper year. We found no exceptions.

#### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2010.
  - a. We traced the gross receipts from the Statement to the amount recorded in the General Ledger. The amounts did not agree. The Statement identified \$267,774 of gross receipts; \$258,395 was posted to the General Ledger. The difference between the two amounts is the expense deductions relating to the settlement. The Fiscal Officer indicated the only supporting documentation received from the Port Clinton City School District (the District) is the check. The Fiscal Officer should request adequate supporting documentation from the District to ensure receipts are posted at gross amounts and properly classified.
  - b. We determined whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.

2. We scanned the General Ledger to determine whether it included the proper number of tax receipts for 2010:
  - a. One personal property tax receipt.
  - b. Two real estate tax receipts

We noted the General Ledger included the proper number of tax settlement receipts for 2010. The Library did not receive any tax revenue in 2009.

### **Debt**

We inquired of management, and scanned the General Ledger Report for evidence of bonded or note debt issued during 2010 or 2009 or outstanding as of December 31, 2010 or 2009. We noted no new debt issuance nor any debt payment activity during 2010 or 2009.

### **Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2010 and one payroll check for five employees from 2009 from the General Ledger and determined whether the following information in the employees' personnel files and minute records was consistent with the information used to compute gross and net pay related to this check:
  - a. Name
  - b. Authorized salary or pay rate
  - c. Department(s) and fund(s) to which the check should be charged.
  - d. Retirement system participation and payroll withholding.
  - e. Federal, State and Local income tax withholding authorization and withholding.
  - f. Any other deduction authorizations (deferred compensation, etc.)

We found no exceptions related to steps a. – f. above.

2. We tested the checks we selected in step 1, as follows:
  - a. We compared the hours and pay rate, or salary amount used in computing gross pay to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
  - b. We determined whether the fund and account code(s) to which the check was posted was reasonable based on the employees' duties as documented in the minute records. We also determined whether the payment was posted to the proper year. We found no exceptions.
3. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2010 to determine whether remittances were timely paid, and that the amounts paid agreed to the amounts withheld during the final withholding period during 2010. We noted the following:

<b>Withholding</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Withheld</b>	<b>Amount Paid</b>
Federal income taxes	January 31, 2011	January 4, 2011	\$2,780.24	\$2,780.24
State income taxes	January 15, 2011	January 21, 2011	\$1,219.93	\$1,219.93
Port Clinton City Tax	January 31, 2011	January 31, 2011	\$514.33	\$514.33
Fremont City School District Tax	January 31, 2011	January 31, 2011	\$14.87	\$14.87
OPERS retirement (withholding plus employer share)	January 30, 2011	January 18, 2011	\$8,604.54	\$8,604.54

### **Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the General Ledger for the year ended December 31, 2010 and ten from the year ended December 31, 2009 and determined whether:
  - a. The disbursements were for a proper public purpose. We found no exceptions.
  - b. The check number, date, payee name and amount recorded on the imaged check listed on the bank statement agreed to the check number, date, payee name and amount recorded in the General Ledger and to the names and amounts on the supporting invoices. We found no exceptions.
  - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
2. We scanned the General Ledger for the year ended December 31, 2010 and determined that the proceeds from the levy passed under Ohio Rev. Code Section 5705.23, were used for the purpose stated in the resolution.

### **Compliance – Budgetary**

1. We compared total appropriations required by Ohio Admin. Code Section 117-8-02, to the amounts recorded in the Profit and Loss Budget Performance report for 2010 and 2009 for the General fund. The amounts on the appropriation resolutions agreed to the amounts recorded in the Profit and Loss Budget Performance reports.
2. Ohio Admin. Code Section 117-8-02 prohibits spending in excess of budgeted amounts. We compared total expenditures to total appropriations for the years ended December 31, 2010 and 2009 for the General fund, as recorded in the Profit and Loss Budget Performance report. Expenditures did not exceed appropriations.

### **Compliance – Contracts and Expenditures**

1. We inquired of management and scanned the General Ledger report for the years ended December 31, 2010 and 2009 for procurements requiring competitive bidding to construct, demolish, alter, repair, or reconstruct a library or make any improvements or repairs, the cost of which exceeded \$25,000, except in cases of urgent necessity or for the security and protection of library property (Ohio Rev. Code Section 3375.41).

We identified no purchases subject to the aforementioned bidding requirements.



We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Library's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management and those charged with governance 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 "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

March 28, 2011

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# Dave Yost • Auditor of State

**IDA RUPP PUBLIC LIBRARY**

**OTTAWA 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 5, 2011**