



Dave Yost • Auditor of State



**AMHERST PUBLIC LIBRARY  
LORAIN COUNTY**

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# Dave Yost • Auditor of State

Amherst Public Library  
Lorain County  
221 Spring Street  
Amherst, Ohio 44001

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.

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

**Dave Yost**  
Auditor of State

August 21, 2012

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# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Amherst Public Library  
Lorain County  
221 Spring Street  
Amherst, Ohio 44001

To the Board of Trustees:

We have audited the accompanying financial statements of Amherst Public Library, Lorain County, (the Library) as of and for the years ended December 31, 2011 and 2010. 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. The Library processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Government because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to audit Ohio governments. 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, 2011 and 2010 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, 2011 and December 31, 2010, 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 as of December 31, 2011 and 2010, of Amherst Public Library, Lorain County, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

As described in Note 2, during 2011 the Amherst Public Library adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 21, 2012, 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 black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

**Dave Yost**  
Auditor of State

August 21, 2012



**AMHERST PUBLIC LIBRARY  
LORAIN COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>General</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts</b>			
Property and Other Local Taxes	\$300,182		\$300,182
Public Library Fund	831,571		831,571
Intergovernmental	40,923		40,923
Patron Fines and Fees	31,437		31,437
Contributions, Gifts and Donations	4,208		4,208
Earnings on Investments	672	\$1,355	2,027
Miscellaneous	2,388		2,388
<i>Total Cash Receipts</i>	<u>1,211,381</u>	<u>1,355</u>	<u>1,212,736</u>
<b>Cash Disbursements</b>			
Current:			
Library Services:			
Public Services and Programs	1,119,070		1,119,070
Capital Outlay	29,533	21,031	50,564
<i>Total Cash Disbursements</i>	<u>1,148,603</u>	<u>21,031</u>	<u>1,169,634</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>62,778</u>	<u>(19,676)</u>	<u>43,102</u>
<i>Net Change in Fund Cash Balances</i>	62,778	(19,676)	43,102
<i>Fund Cash Balances, January 1 - Restated Note 2</i>	<u>765,443</u>	<u>1,181,505</u>	<u>1,946,948</u>
<b>Fund Cash Balances, December 31</b>			
Restricted	67,380		67,380
Assigned	532,534	1,161,829	1,694,363
Unassigned	228,307		228,307
<i>Fund Cash Balances, December 31</i>	<u>\$828,221</u>	<u>\$1,161,829</u>	<u>\$1,990,050</u>

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

AMHERST PUBLIC LIBRARY  
LORAIN COUNTY

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2011

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	<u>Enterprise</u>
<b>Operating Cash Receipts</b>	
Rental Income	\$10,517
Total Operating Cash Receipts	<u>10,517</u>
<b>Operating Cash Disbursements</b>	
Current:	
Other	<u>12,024</u>
Total Operating Cash Disbursements	<u>12,024</u>
Operating Income (Loss)	<u>(1,507)</u>
Net Change in Fund Cash Balances	(1,507)
Fund Cash Balances, January 1	<u>18,847</u>
Fund Cash Balances, December 31	<u><u>\$17,340</u></u>

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

**AMHERST PUBLIC LIBRARY  
LORAIN COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2010**

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Totals (Memorandum Only)</u>
<b>Cash Receipts:</b>				
Property and Other Local Taxes	\$283,577			\$283,577
Public Library Fund	722,307			722,307
Intergovernmental	64,928			64,928
Patron Fines and Fees	32,978			32,978
Contributions, Gifts and Donations	1,330			1,330
Earnings on Investments	1,088	\$535	\$4,143	5,766
Miscellaneous	2,101			2,101
	<u>1,108,309</u>	<u>535</u>	<u>4,143</u>	<u>1,112,987</u>
<b>Total Cash Receipts</b>				
<b>Cash Disbursements:</b>				
Current:				
Salaries	527,081			527,081
Employee Fringe Benefits	116,166			116,166
Purchased and Contractual Services	167,678	6,362	5,830	179,870
Library Materials and Information	210,358			210,358
Supplies	31,991			31,991
Other	4,992			4,992
Capital Outlay	25,621			25,621
	<u>1,083,887</u>	<u>6,362</u>	<u>5,830</u>	<u>1,096,079</u>
<b>Total Cash Disbursements</b>				
Total Receipts Over/(Under) Disbursements	<u>24,422</u>	<u>(5,827)</u>	<u>(1,687)</u>	<u>16,908</u>
<b>Other Financing Receipts / (Disbursements):</b>				
Transfers-In		150,000	150,000	300,000
Transfers-Out	(300,000)			(300,000)
	<u>(300,000)</u>	<u>150,000</u>	<u>150,000</u>	<u>0</u>
<b>Total Other Financing Receipts / (Disbursements)</b>				
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	(275,578)	144,173	148,313	16,908
Fund Cash Balances, January 1	401,126	495,722	1,033,192	1,930,040
Fund Cash Balances, December 31	<u><u>\$125,548</u></u>	<u><u>\$639,895</u></u>	<u><u>\$1,181,505</u></u>	<u><u>\$1,946,948</u></u>

AMHERST PUBLIC LIBRARY  
LORAIN COUNTY

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
PROPRIETARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2010

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	<u>Enterprise</u>
<b>Operating Cash Receipts:</b>	
Rental Income	\$ 17,040
Total Operating Cash Receipts	<u>17,040</u>
<b>Operating Cash Disbursements:</b>	
Current:	
Other	<u>10,396</u>
Total Operating Cash Disbursements	<u>10,396</u>
Operating Income	<u>6,644</u>
Net Change in Fund Balances	6,644
Fund Cash Balances, January 1	<u>12,203</u>
<b>Fund Cash Balances, December 31</b>	<b><u><u>\$18,847</u></u></b>

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

**AMHERST PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010**

**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 Amherst Public Library, Lorain County, (the Library) as a body corporate and politic. The Amherst Exempted Village Board of Education (Board) 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 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. 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.

The investment in STAR Ohio (the State Treasurer's investment pool) is valued at amounts reported by the State Treasurer.

**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.

**AMHERST PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**1. Summary of Significant Accounting Policies (continued)**

**D. Fund Accounting (continued)**

**2. Special Revenue Fund**

This fund accounts 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 in 2010, which was reclassified, in 2011, to the General Fund as a result of GASB 54 presentation requirements:

Endowment Fund – This fund is comprised of small individual donations restricted and unrestricted by the donors in memory of individuals whose names are placed on the Endowment Tree. Interest on the funds is unrestricted as to use. The Trustees set aside stabilization amounts into this fund for a safety cushion (“rainy day” fund) for the Library when the economic climate is difficult.

**3. Capital Project Fund**

This fund accounts 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 and Repair Fund – This fund is used for the purpose of repairing, improving, furnishing and equipping Amherst Public Library.

**4. Enterprise Fund**

This fund accounts for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain good or services through use charges. The Library had the following Enterprise Fund:

Rental Fund – This fund receives rental income on properties owned by the Library and uses that money to pay expenses related to the properties.

**E. Budgetary Process**

The Board must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end. Budgetary expenditures may not exceed appropriations at the fund level of control.

A summary of 2011 and 2010 budgetary activity appears in Note 4.

**AMHERST PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**1. Summary of Significant Accounting Policies (continued)**

**F. Fund Balance**

For December 31, 2011, 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.

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.

**AMHERST PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**1. Summary of Significant Accounting Policies (continued)**

**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. Change in Accounting Principle and Restatement of Fund Balances**

For fiscal year 2011, the Library reclassified certain funds as required by the revised fund classification guidance in Governmental Accounting Standard Board (GASB) Statement No. 54. Implementing GASB Statement No. 54 had the following effect on fund balances previously reported:

Fund	Fund Balance at December 31, 2010	GASB 54 Change in Fund Structure	Adjusted Fund Balance at December 31, 2010
<b>General</b>	\$125,548	\$639,895	\$765,443
<b>Special Revenue</b>	639,895	(639,895)	0

**3. Equity in Pooled Deposits and Investments**

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:

	2011	2010
Demand deposits	\$113,797	\$66,464
Petty Cash and Change Fund	161	161
Certificates of deposit	0	300,000
Total deposits	<u>113,958</u>	<u>366,625</u>
STAR Ohio	<u>1,893,432</u>	<u>1,599,170</u>
Total investments	<u>1,893,432</u>	<u>1,599,170</u>
Total deposits and investments	<u><u>\$2,007,390</u></u>	<u><u>\$1,965,795</u></u>

**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 are not evidenced by securities that exist in physical or book-entry form.



**AMHERST PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**4. Budgetary Activity**

Budgetary activity for the years ending December 31, 2011 and 2010 follows:

2011 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,215,595	\$1,211,381	(\$4,214)
Capital Projects	7,875	1,355	(6,520)
Enterprise	16,430	10,517	(5,913)
Total	\$1,239,900	\$1,223,253	(\$16,647)

2011 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,562,800	\$1,148,603	\$414,197
Capital Projects	800,000	21,031	778,969
Enterprise	20,000	12,024	7,976
Total	\$2,382,800	\$1,181,658	\$1,201,142

2010 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,087,659	\$1,108,309	\$20,650
Special Revenue	5,407	150,535	145,128
Capital Projects	7,875	154,143	146,268
Enterprise	16,380	17,040	660
Total	\$1,117,321	\$1,430,027	\$312,706

2010 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,387,300	\$1,383,887	\$3,413
Special Revenue	50,000	6,362	43,638
Capital Projects	50,000	5,830	44,170
Enterprise	25,000	10,396	14,604
Total	\$1,512,300	\$1,406,475	\$105,825

**AMHERST PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**5. 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. The Lorain County Budget Commission allocates these funds to the Library based on an agreement made between the Boards of Trustees of all Lorain County Libraries with population within Lorain County. The Budget Commission cannot reduce its allocation of these funds to the Library based on any additional revenues the Library receives. These revenues are reflected in the financial statements as Public Library Fund receipts.

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. 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.

**6. Retirement Systems**

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 2011 and 2010, 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, 2011.

**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.

**AMHERST PUBLIC LIBRARY  
LORAIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2011 AND 2010  
(Continued)**

**7. Risk Management (continued)**

**Health Insurance**

The Library also makes available contributory health insurance through a private carrier for full-time and part-time employees who work over 25 hours a week. The Library's liability is limited to its share of the premiums paid.

**8. Contingent Liabilities**

The Library is defendant in a lawsuit. Although management cannot presently determine the outcome of this suit, management believes that the resolution of these matters will not materially adversely affect the Library's financial condition.

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# Dave Yost • Auditor of State

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

Amherst Public Library  
Lorain County  
221 Spring Street  
Amherst, Ohio 44001

To the Board of Trustees:

We have audited the financial statements of Amherst Public Library, Lorain County, Ohio (the Library) as of and for the years ended December 31, 2011, and 2010, and have issued our report thereon dated August 21, 2012, wherein we noted the Library followed accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United States of America. We also noted the Library processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Library because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code § 117.11(A) mandates the Auditor of State to audit Ohio governments. We also noted the Library implemented Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and restated the December 31, 2010 fund balances of the Governmental Funds due to a change in fund structure. 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 the purpose of expressing our opinions on the financial statements, but not for the purpose of opining 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.

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 more than a reasonable possibility that a material misstatement of the Library's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

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[www.ohioauditor.gov](http://www.ohioauditor.gov)

### 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 no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

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

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

**Dave Yost**  
Auditor of State

August 21, 2012



# Dave Yost • Auditor of State

AMHERST PUBLIC LIBRARY

LORAIN 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 4, 2012