



**Auditor of State  
Betty Montgomery**



**TROY – MIAMI COUNTY PUBLIC LIBRARY  
MIAMI COUNTY**

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**Auditor of State  
Betty Montgomery**

Troy – Miami County Public Library  
Miami County  
419 West Main Street  
Troy, Ohio 45373

To the Members of the Board:

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

A handwritten signature in black ink that reads "Betty Montgomery".

**Betty Montgomery**  
Auditor of State

August 22, 2005

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## Auditor of State Betty Montgomery

### INDEPENDENT ACCOUNTANTS' REPORT

Troy – Miami County Public Library  
Miami County  
419 West Main Street  
Troy, Ohio 45373

To the Members of the Board:

We have audited the accompanying financial statements of the Troy – Miami County Public Library, Miami County, (the Library), as of and for the years ended December 31, 2004 and 2003. 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.

Revisions to GAAP would require the Library to reformat its financial statement presentation and make other changes effective for the year ended December 31, 2004. Instead of the combined funds the accompanying financial statements present for 2004 (and 2003), the revisions require presenting entity wide statements and also to present its larger (i.e. major) funds separately for 2004. 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 the new GAAP presentation requirements. The Auditor of State permits, but does not require governments to reformat their statements. The Library has elected not to reformat its statements. Since this Library does not use GAAP to measure financial statement amounts, 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 year ended December 31, 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, 2004, or its changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Troy – Miami County Public Library, Miami County, as of December 31, 2004 and 2003, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The aforementioned revision to generally accepted accounting principles also requires the Library to include Management's Discussion and Analysis for the year ended December 31, 2004. 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 August 22, 2005, 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.



**Betty Montgomery**  
Auditor of State

August 22, 2005



**TROY - MIAMI COUNTY LIBRARY  
MIAMI COUNTY**

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

	<u>Governmental Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
<b>Cash Receipts:</b>				
Other Government Grants-In-Aid	\$1,533,461			\$1,533,461
Patron Fines and Fees	45,288			45,288
Earnings on Investments	10,659			10,659
Contributions, Gifts and Donations	12,687		\$727,894	740,581
Miscellaneous Receipts	2,997		3,116	6,113
Total Cash Receipts	<u>1,605,092</u>		<u>731,010</u>	<u>2,336,102</u>
<b>Cash Disbursements:</b>				
Current:				
Salaries and Benefits	1,096,035			1,096,035
Purchased and Contracted Services	171,746			171,746
Library Materials and Information	274,731			274,731
Supplies	30,541			30,541
Other	5,308			5,308
Capital Outlay	1,459	\$23,996		25,455
Total Cash Disbursements	<u>1,579,820</u>	<u>23,996</u>		<u>1,603,816</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>25,272</u>	<u>(23,996)</u>	<u>731,010</u>	<u>732,286</u>
<b>Other Financing Receipts/(Disbursements):</b>				
Transfers-In		7,500		7,500
Transfers-Out	(7,500)			(7,500)
Total Other Financing Receipts/(Disbursements)	<u>(7,500)</u>	<u>7,500</u>		
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	17,772	(16,496)	731,010	732,286
Fund Cash Balances, January 1	<u>250,476</u>	<u>400,288</u>		<u>650,764</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$268,248</u></b>	<b><u>\$383,792</u></b>	<b><u>\$731,010</u></b>	<b><u>\$1,383,050</u></b>
Reserves for Encumbrances, December 31	<u>\$33,264</u>	<u>\$5,256</u>	<u>\$0</u>	<u>\$38,520</u>

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

**TROY - MIAMI COUNTY PUBLIC LIBRARY  
MIAMI COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGE IN FUND CASH BALANCE  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2004**

	<u>Agency</u>
<b>Operating Cash Receipts:</b>	
Employee Contributions	<u>\$6,360</u>
Total Operating Cash Receipts	<u>6,360</u>
<b>Operating Cash Disbursements:</b>	
Salaries and Benefits	<u>6,360</u>
Total Operating Cash Disbursements	<u>6,360</u>
Operating Income/(Loss)	<u>          </u>
Fund Cash Balance, January 1	<u>          </u>
<b>Fund Cash Balance, December 31</b>	<b><u><u>\$0</u></u></b>

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

**TROY - MIAMI COUNTY PUBLIC LIBRARY  
MIAMI COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Governmental Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>General</u>	<u>Capital Projects</u>	
<b>Cash Receipts:</b>			
Other Government Grants-In-Aid	\$1,523,944		\$1,523,944
Patron Fines and Fees	51,712		51,712
Earnings on Investments	9,084		9,084
Contributions, Gifts and Donations	17,732	\$1,340	19,072
Miscellaneous Receipts	2,558		2,558
	<u>1,605,030</u>	<u>1,340</u>	<u>1,606,370</u>
<b>Cash Disbursements:</b>			
Current:			
Salaries and Benefits	1,097,175		1,097,175
Purchased and Contracted Services	177,848	6,518	184,366
Library Materials and Information	290,137		290,137
Supplies	38,013		38,013
Other	9,089		9,089
Capital Outlay	2,926	286,574	289,500
	<u>1,615,188</u>	<u>293,092</u>	<u>1,908,280</u>
Total Cash Receipts (Under) Cash Disbursements	<u>(10,158)</u>	<u>(291,752)</u>	<u>(301,910)</u>
<b>Other Financing Receipts/(Disbursements):</b>			
Transfers-In		15,000	15,000
Transfers-Out	(15,000)		(15,000)
	<u>(15,000)</u>	<u>15,000</u>	
Total Other Financing Receipts/(Disbursements)	<u>(15,000)</u>	<u>15,000</u>	
Excess of Cash Receipts and Other Financing Receipts (Under) Cash Disbursements and Other Financing Disbursements	(25,158)	(276,752)	(301,910)
Fund Cash Balances, January 1	<u>275,634</u>	<u>677,040</u>	<u>952,674</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$250,476</u></b>	<b><u>\$400,288</u></b>	<b><u>\$650,764</u></b>
Reserves for Encumbrances, December 31	<u>\$29,699</u>	<u>\$3,631</u>	<u>\$33,330</u>

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

**TROY - MIAMI COUNTY PUBLIC LIBRARY  
MIAMI COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGE IN FUND CASH BALANCE  
FIDUCIARY FUND TYPE  
FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>Agency</u>
<b>Operating Cash Receipts:</b>	
Employee Contributions	<u>\$6,580</u>
Total Operating Cash Receipts	<u>6,580</u>
<b>Operating Cash Disbursements:</b>	
Salaries and Benefits	<u>6,580</u>
Total Operating Cash Disbursements	<u>6,580</u>
Operating Income/(Loss)	<u>          </u>
Fund Cash Balance, January 1	<u>          </u>
<b>Fund Cash Balance, December 31</b>	<b><u><u>\$0</u></u></b>

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

**TROY – MIAMI COUNTY PUBLIC LIBRARY  
MIAMI COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Troy – Miami County Public Library, Miami County, (the Library) was founded in 1896. The Library is a county district library established in accordance with Ohio Rev. Code Section 3375.20. The constitution and laws of the State of Ohio establish the rights and privileges of the Library as a body corporate and politic. The Library is directed by a seven-member Board of Trustees. Four are appointed by the Miami County Commissioners and three are appointed by the Miami County Judge of Common Pleas. The Library lends books, periodicals, and audiovisual materials at no charge. The Library also provides computer services to the public. The Library is a separate legal entity and independent from the City of Troy and Miami County.

The Library's management believes these financial statements present all activities for which the Library is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting the Auditor of State prescribes or permits. This accounting basis is similar to the cash receipts and disbursements basis. The Library recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

**C. Cash and Investments**

The Library's accounting basis includes investments as assets. Accordingly, the Library does not record investment purchases as disbursements or investment sales as receipts. The Library records gains or losses at the time of sale as receipts or disbursements, respectively.

The Library values negotiable certificates of deposit at cost. Money market mutual funds (including STAR Ohio) are recorded at share values the mutual fund reports.

**D. Fund Accounting**

The Library uses fund accounting to segregate cash and investments that are restricted as to use. The Library classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund of the Library and is used to account for all financial resources except those required to be accounted for in another fund. The fund balance is available for any purpose provided it is expended or transferred according to the laws of the State of Ohio.

**2. Capital Project Funds**

These funds account for receipts restricted to acquiring or constructing major capital projects (except those financed through enterprise or trust funds). The Library had the following significant capital project funds:

**TROY – MIAMI COUNTY PUBLIC LIBRARY  
MIAMI COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Building Fund** – received monies transferred from the General Fund and donations to fund building repairs and improvements.

**Bookmobile Replacement Fund** – received monies transferred from the General Fund and donations for the replacement of the Library’s bookmobile.

**3. Fiduciary Funds (Trust and Agency Funds)**

Trust funds account for resources restricted by legally binding trust agreements. If the agreement requires the Library to maintain the corpus of the trust, the Library classifies the activity as a nonexpendable trust fund. The Library classifies other trust funds as expendable. The Library classifies funds for which it acts in an agency capacity as agency funds. The Library had the following significant fiduciary funds:

**Flexible Spending Account Fund (Agency Fund)** – this fund is used to account for the receipts that restricted for the Flexible Benefit Plan (FSA) that is administered by the Library. The Library operates the FSA within the context of Section 125 of the Internal Revenue Code following all the rules and guidelines set forth. The employees participating in such plan designate how much they want to contribute on a semi-monthly payroll deduction up to \$1,200 per fiscal year. The contributions are then deposited into agency fund and distributed to employees presenting “allowable” expenses to the Clerk-Treasurer. All participating employees have until March 31, of the following year to submit bills dated before December 31, of the previous year. Any funds left in any account at that time will be turned over to the Library’s General Fund.

**Ada Pressman Fund (Expendable Trust Fund)** – received monies from the bequest of Ada Pressman in 2004. The monies will be used for future projects.

**E. Budgetary Process**

The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, and object level of control.

A summary of 2004 and 2003 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.

**TROY – MIAMI COUNTY PUBLIC LIBRARY  
MIAMI COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**H. Inter-Fund Transfers**

The Library has established a policy of transferring a set amount into the Bookmobile Replacement Fund annually. In 2004, the Board approved a transfer of \$7,500 from the General Fund and a transfer of \$15,000 from the General Fund in 2003. In the past, the Board has approved to transfer funds from the General Fund to the Building and Repair Fund, however, there were none in 2004 and 2003.

**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 interest earned is posted to the General Fund with the exception of the Ada Pressman Fund. Half of the interest earned in the Ada Pressman Fund remains in this fund for growth purposes. The Library has an investment policy. The carrying amount of cash and investments at December 31 follows:

	<b>2004</b>	<b>2003</b>
Demand deposits	\$1,180,799	\$642,618
Total deposits	1,180,799	642,618
STAR Ohio	8,251	8,146
Negotiable Certificates of Deposit	194,000	
Total investments	202,251	8,146
Total deposits and investments	\$1,383,050	\$650,764

**Deposits:** Deposits are insured by the Federal Depository Insurance Corporation; or collateralized by the financial institution's public entity deposit pool. The Library also had a petty cash fund of \$75 and change cash of \$135.

**Investments:** Investments in STAR Ohio are not evidenced by securities existing in physical or book-entry form. In December of 2004, the Library opened a \$97,000 negotiable certificate of deposit at Delaware County Bank and Trust Co. at a rate of 2.6% with a maturity date of September 27, 2005, and a \$97,000 negotiable certificate of deposit at The Grange Bank at a rate of 2.75% with a maturity date of September 22, 2005.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the years ending December 31, 2004, and 2003 follows:

<b>2004 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$1,605,092	\$1,605,092	\$0
Capital Projects	7,500	7,500	0
Fiduciary	360,485	737,370	376,885
Total	\$1,973,077	\$2,349,962	\$376,885

**TROY – MIAMI COUNTY PUBLIC LIBRARY  
MIAMI COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**3. BUDGETARY ACTIVITY (Continued)**

<b>2004 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$1,729,699	\$1,620,584	\$109,115
Capital Projects	98,631	29,252	69,379
Fiduciary	6,360	6,360	0
Total	<u>\$1,834,690</u>	<u>\$1,656,196</u>	<u>\$178,494</u>

<b>2003 Budgeted vs. Actual Receipts</b>			
<b>Fund Type</b>	<b>Budgeted Receipts</b>	<b>Actual Receipts</b>	<b>Variance</b>
General	\$1,605,030	\$1,605,030	\$0
Capital Projects	16,340	16,340	0
Fiduciary	0	6,580	6,580
Total	<u>\$1,621,370</u>	<u>\$1,627,950</u>	<u>\$6,580</u>

<b>2003 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
<b>Fund Type</b>	<b>Appropriation Authority</b>	<b>Budgetary Expenditures</b>	<b>Variance</b>
General	\$1,729,365	\$1,659,887	\$69,478
Capital Projects	317,489	296,723	20,766
Fiduciary	0	6,580	(6,580)
Total	<u>\$2,046,854</u>	<u>\$1,963,190</u>	<u>\$83,664</u>

In 2003, the Agency Fund (Flexible Spending Account) was not budgeted, nor is it required.

**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.

**5. RETIREMENT SYSTEM**

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

The Ohio Revised Code also prescribes contribution rates. The Library's OPERS members contributed 8.5 percent of their gross salaries. The Library contributed an amount equal to 13.55 percent of participants' gross salaries. The Library did not contribute the pickup of 8.5% for the pages. The Library has paid all contributions required through December 31, 2004.



**TROY – MIAMI COUNTY PUBLIC LIBRARY  
MIAMI COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2004 AND 2003  
(Continued)**

**6. RISK MANAGEMENT**

**A. Commercial Insurance**

The Library is insured by private carriers for comprehensive property, general liability, and public official liability. There were no significant changes in insurance coverage from the previous years and no insurance settlement has exceeded the insurance coverage during 2004 and 2003.

**B. Health Insurance**

The Library provided dental, life, and health insurance coverage to full-time employees through a private carrier. The Library employees participate in the premium costs. The Library is part of the state-wide Workers' Compensation insurance coverage.

**7. SUBSEQUENT EVENTS**

The Library purchased the following investments subsequent to December 31, 2004.

<b>Type</b>	<b>Holder</b>	<b>Amount</b>	<b>Date Issued</b>	<b>Maturity</b>	<b>Rate</b>
Federal Step Bonds	Federal Home Loan Bank	\$150,000	1/28/05	1/28/08	3.0%
Federal Step Bonds	Federal Home Loan Bank	125,000	5/24/05	5/24/07	3.25%
Negotiable CD	Old Fort Banking Co.	97,000	1/25/05	8/25/05	2.7%
Negotiable CD	Ohio State Bank	99,000	6/24/05	6/23/06	3.65%
Negotiable CD	Commerce National Bank	99,000	8/12/05	8/11/06	4.0%

All of these investments are through the Ada Pressman Expendable Trust Fund.

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## **Auditor of State Betty Montgomery**

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

Troy – Miami County Public Library  
Miami County  
419 West Main Street  
Troy, Ohio 45373

To the Members of the Board:

We have audited the financial statements of Troy - Miami Public Library (the Library) as of and for the years ended December 31, 2004 and 2003, and have issued our report thereon dated August 22, 2005, wherein we noted that the Library prepared its financial statements using accounting practices the Auditor of State prescribes rather than accounting principles generally accepted in the United State 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 to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses.

#### **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 that we must report under *Government Auditing Standards*.

Troy – Miami County Public Library  
Miami County  
Independent Accountants' Report on Internal Control over  
Financial Reporting and on Compliance and other matters  
Required by *Government Auditing Standards*  
Page 2

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

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

**Betty Montgomery**  
Auditor of State

August 22, 2005



**Auditor of State  
Betty Montgomery**

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**TROY-MIAMI COUNTY PUBLIC LIBRARY**

**MIAMI 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  
OCTOBER 6, 2005**