

**MARION SCHOOL DISTRICT PUBLIC LIBRARY**  
**MARION COUNTY**  
REPORT ON FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2007 AND 2006





# Mary Taylor, CPA

Auditor of State

Board of Trustees  
Marion School District Public Library  
445 East Church Street  
Marion, Ohio 43302

We have reviewed the *Independent Auditors' Report* of the Marion School District Public Library, Marion County, prepared by Holbrook & Manter, for the audit period January 1, 2006 through December 31, 2007. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

The financial statements in the attached report are presented in accordance with a regulatory basis of accounting prescribed or permitted by the Auditor of State. Due to a February 2, 2005 interpretation from the American Institute of Certified Public Accountants (AICPA), modifications were required to the *Independent Auditors' Report* on your financial statements. While the Auditor of State 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. The attached report includes an opinion relating to GAAP presentation and measurement requirements, but does not imply the statements are misstated under the non-GAAP regulatory basis. The *Independent Auditors' Report* also includes an opinion on the financial statements using the regulatory format the Auditor of State permits.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Marion School District Public Library is responsible for compliance with these laws and regulations.

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Mary Taylor, CPA  
Auditor of State

September 8, 2008

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## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
Marion School District Public Library  
Marion County

We have audited the accompanying financial statements of the Marion School District Public Library, Marion County, Ohio, (the Library) as of and for the years ended December 31, 2007 and 2006. 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 audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits 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 that our audits provide a reasonable basis for our opinion.

As discussed in Note 1, the Library has prepared these financial statements using accounting practices the Auditor of State of Ohio 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 for 2007 and 2006, GAAP requires 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 the new GAAP presentation requirements. The Auditor of State of Ohio 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 of Ohio 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, 2007 and 2006 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, 2007 and 2006, 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 and reserves for encumbrances of the Marion School District Public Library, Marion County, as of December 31, 2007 and 2006, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

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 June 27, 2008 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 "Hallbrook & Manta". The script is cursive and somewhat stylized.

Certified Public Accountants

June 27, 2008

**MARION SCHOOL DISTRICT PUBLIC LIBRARY**  
**MARION COUNTY**  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN  
 FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES -  
 FOR THE YEAR ENDED DECEMBER 31, 2007

	<u>Governmental Fund Types</u>			<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash receipts:-</b>				
Library local government support	\$ 2,446,309	\$ 0	\$ 0	\$ 2,446,309
Patrons fines and fees	78,357	0	0	78,357
Earnings on investments	63,798	31,077	19,755	114,630
Contributions, gifts and donations	7,243	0	0	7,243
Other receipts	<u>43,801</u>	<u>0</u>	<u>0</u>	<u>43,801</u>
Total cash receipts	2,639,508	31,077	19,755	2,690,340
<b>Cash disbursements:-</b>				
<b>Current:-</b>				
Salaries	1,457,239	0	0	1,457,239
Employee fringe benefits	514,469	0	0	514,469
Purchased and contracted services	283,724	0	0	283,724
Library materials	344,049	0	0	344,049
Supplies	51,012	0	0	51,012
Other objects	15,019	0	0	15,019
Capital outlay	<u>75,470</u>	<u>0</u>	<u>19,482</u>	<u>94,952</u>
Total cash disbursements	<u>2,740,982</u>	<u>0</u>	<u>19,482</u>	<u>2,760,464</u>
Total cash receipts over (under) cash disbursements	( 101,474)	31,077	273	( 70,124)
Fund cash balances, January 1, 2007	<u>854,119</u>	<u>723,819</u>	<u>314,600</u>	<u>1,892,538</u>
<b>Fund cash balances, December 31, 2007</b>	<u>\$ 752,645</u>	<u>\$ 754,896</u>	<u>\$ 314,873</u>	<u>\$ 1,822,414</u>
<b>Reserve for encumbrances, December 31, 2007</b>	<u>\$ 87,093</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 87,093</u>

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



**MARION SCHOOL DISTRICT PUBLIC LIBRARY**  
**MARION COUNTY**  
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN  
 FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES -  
 FOR THE YEAR ENDED DECEMBER 31, 2006

	<u>Governmental Fund Types</u>			<b>Total (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	
<b>Cash receipts:-</b>				
Library local government support	\$ 2,446,309	\$ 0	\$ 0	\$ 2,446,309
Patrons fines and fees	94,178	0	0	94,178
Earnings on investments	59,575	37,660	0	97,235
Contributions, gifts and donations	5,139	0	0	5,139
Other receipts	12,022	0	0	12,022
Total cash receipts	2,617,223	37,660	0	2,654,883
<b>Cash disbursements:-</b>				
<b>Current;-</b>				
Salaries	1,406,305	0	0	1,406,305
Employee fringe benefits	479,437	0	0	479,437
Purchased and contracted services	277,689	0	0	277,689
Library materials	358,063	0	0	358,063
Supplies	44,568	0	0	44,568
Other objects	13,343	0	0	13,343
Capital outlay	72,683	0	64,755	137,438
Total cash disbursements	2,652,088	0	64,755	2,716,843
Total cash receipts over (under) cash disbursements	( 34,865)	37,660	( 64,755)	( 61,960)
Fund cash balances, January 1, 2006	\$ 888,984	\$ 686,159	\$ 379,355	\$ 1,954,498
<b>Fund cash balances, December 31, 2006</b>	<u>\$ 854,119</u>	<u>\$ 723,819</u>	<u>\$ 314,600</u>	<u>\$ 1,892,538</u>
<b>Reserve for encumbrances, December 31, 2006</b>	<u>\$ 166,135</u>	<u>\$ 0</u>	<u>\$ 18,629</u>	<u>\$ 184,764</u>

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

**MARION SCHOOL DISTRICT PUBLIC LIBRARY**  
**MARION COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2007 AND 2006

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:-**

- A. **Description of the Entity** - The Marion School District Public Library, Marion County, Ohio, (the Library) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Library is directed by a seven-member Board of Trustees appointed by the Board of Education of the School District. 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. **Basis of Accounting** - These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized 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 prescribed or permitted by the Auditor of State.

- C. **Cash and Investments** - The Library maintains its cash deposits in an interest-bearing checking account and money market accounts. The Library's accounting basis includes investments as assets. This basis does not report disbursements for investment purchases or receipts for investment sales. The Library reports 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:

General Fund

The General Fund is the general operating fund. It is used to account for all financial resources except those required by law or contract to be accounted for in another fund.

Special Revenue Fund

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditures for specific purposes. The Library had the following significant Special Revenue Funds:

Young Estate Trust Fund

During 2006, this fund was reclassified to a Special Revenue fund since the bequest of stock and its earnings can be expended for the purchase of books and reference materials for the Library.

Capital Projects Fund

This fund is used to account for receipts that are restricted for the acquisition or construction of major capital projects.

**MARION SCHOOL DISTRICT PUBLIC LIBRARY**  
**MARION COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2007 AND 2006

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:-** (continued)

- E. Budgetary Process** - The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, or object level of control, and appropriations may not exceed estimated resources. The Library's Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure and subsequent amendments. Unencumbered appropriations lapse at year-end.

Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources and amendments.

Encumbrances

The Ohio Revised Code requires the Library to reserve (encumber) appropriations when commitments are made.

A summary of 2007 and 2006 budgetary activity appears in Note 3.

- F. Property, Plant and Equipment** - Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.
- G. Accumulated Leave** - In certain circumstances such as leaving employment, the employees are entitled to the amount of their unused leave. Unused leave is not reflected as a liability under the basis of accounting the Library uses.

**MARION SCHOOL DISTRICT PUBLIC LIBRARY**  
**MARION COUNTY**  
 NOTES TO THE FINANCIAL STATEMENTS  
 DECEMBER 31, 2007 AND 2006

**NOTE 2 - EQUITY IN POOLED CASH AND INVESTMENTS:-**

The Library maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	<u>2007</u>	<u>2006</u>
Demand deposits	\$ 129,679	\$ 223,074
Certificates of deposit	1,200,000	1,200,000
Cash on hand	<u>1,000</u>	<u>1,000</u>
Total deposits and cash on hand	1,330,679	1,424,074
Star Ohio	473,081	449,810
Stock	<u>18,654</u>	<u>18,654</u>
Total investments	<u>491,735</u>	<u>468,464</u>
<b>Total deposits and investments</b>	<u><u>\$ 1,822,414</u></u>	<u><u>\$ 1,892,538</u></u>

**Demand Deposits** - The Library's deposits are either (1) insured by the Federal Deposit Insurance Corporation or (2) collateralized by securities specifically pledged by the financial institution to the Library, or (3) 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. Stock securities held by the Library in the Young Estate Trust Fund are the foundation of a bequest executed in 1954. The securities are carried at the fair market value of the bequest on the date it was executed by the court system. In 2006, the 612 shares of Sears Roebuck and Co. stocks were subject to an involuntary conversion at \$50 per share. At the time of the conversion, the fair market value of the stocks was \$83,997. The proceeds from the conversion amounted to \$30,600. The fair market value of these securities at December 31, 2007 and 2006 was \$201,194 and \$202,373, respectively

Subsequent to year end, additional stock has been liquidated for cash. The Library intends on converting the remainder of the stock to cash throughout the year.

**MARION SCHOOL DISTRICT PUBLIC LIBRARY**  
**MARION COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2007 AND 2006

**NOTE 3 - BUDGETARY ACTIVITY :-**

Budgetary activity for the years ending December 31, 2007 was as follows:

**2007 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 2,809,333	\$ 2,639,508	\$ ( 169,825)
Special revenue	8,285	31,077	22,792
Capital projects	<u>0</u>	<u>19,755</u>	<u>19,755</u>
<b>Total</b>	<b><u>\$ 2,817,618</u></b>	<b><u>\$ 2,690,340</u></b>	<b><u>\$ ( 127,278)</u></b>

**2007 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 2,978,365	\$ 2,828,075	\$ 150,290
Special revenue	0	0	0
Capital projects	<u>16,000</u>	<u>19,482</u>	<u>( 3,482)</u>
<b>Total</b>	<b><u>\$ 2,994,365</u></b>	<b><u>\$ 2,847,557</u></b>	<b><u>\$ 146,808</u></b>

In 2007, the Library did not reduce the certification during the year for sources which were available for expenditures from the General Revenue Fund however, budgeted expenditures did not exceed actual resources available for use.

Contrary to Ohio law, budgetary expenditures exceeded the appropriation authority as of December 31, 2007 by \$3,482 in the Capital projects fund.

**MARION SCHOOL DISTRICT PUBLIC LIBRARY**  
**MARION COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2007 AND 2006

**NOTE 3 - BUDGETARY ACTIVITY :-**

Budgetary activity for the years ending December 31, 2006 was as follows:

**2006 Budgeted vs. Actual Receipts**

<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 2,555,910	\$ 2,617,223	\$ 61,313
Special revenue	12,395	37,660	25,265
Capital projects	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b><u>\$ 2,568,305</u></b>	<b><u>\$ 2,654,883</u></b>	<b><u>\$ 86,578</u></b>

**2006 Budgeted vs. Actual Budgetary Basis Expenditures**

<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 3,037,200	\$ 2,818,223	\$ 218,977
Special revenue	0	0	0
Capital projects	<u>57,000</u>	<u>83,384</u>	<u>( 26,384)</u>
<b>Total</b>	<b><u>\$ 3,094,200</u></b>	<b><u>\$ 2,901,607</u></b>	<b><u>\$ 192,593</u></b>

Contrary to Ohio law, budgetary expenditures exceeded the appropriation authority as of December 31, 2006 by \$26,384 in the Capital projects fund.

**MARION SCHOOL DISTRICT PUBLIC LIBRARY**  
**MARION COUNTY**  
NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2007 AND 2006

**NOTE 4 - LIBRARY LOCAL GOVERNMENT SUPPORT:-**

The primary source of revenue for Ohio public libraries is the State Library and Local Government Support Fund (LLGSF). The LLGSF is allocated 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 any additional revenues the Library receives.

**NOTE 5 - LEASE AGREEMENT:-**

In August 1998, the Library entered into a five year rental agreement with the United States Post Office (the Post Office). The Post Office agreed to lease 1615 square feet of the Library's Prospect location for \$340 a month rent. In July 2003, the Post Office exercised a five year renewal option at a cost of \$390 a month for rent. The future minimum rental receipts for the Library are as follows:

2008	\$ <u>2,730</u>
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Subsequent to year end, an option to renew the lease agreement with the Post Office was presented and agreed upon for an additional five year period.

**NOTE 6 - RETIREMENT SYSTEMS:-**

The Library's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants, as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. During 2007 and 2006, PERS members contributed 9.5% and 9.0% of their gross salaries, respectively. The Library contributed an amount equal to 13.85% and 13.70% of participants' gross salaries for 2007 and 2006, respectively. The Library has paid all contributions required through December 31, 2007.

**NOTE 7 - RISK MANAGEMENT:-**

***Commercial Insurance***

The Library has obtained commercial insurance for the following risks:

- Comprehensive property and general liability
- Errors and omissions.



**Independent Auditors' Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Required by *Government Auditing Standards***

Board of Trustees  
Marion School District Public Library  
Marion County

We have audited the financial statements of the Marion School District Public Library, Marion County, (the Library) as of and for the years ended December 31, 2007 and 2006, and have issued our report thereon dated June 27, 2008, 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 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 *Government Auditing Standards*, issued by the Comptroller General of the United States.

**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 auditing procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the Library's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Library's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of 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 deficiencies described in the accompanying schedule of findings as item 2007-001 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Library's internal control.

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 considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting as described above that we consider material weaknesses.

We also noted certain internal control matters that we reported to the Library's management in a separate letter dated June 27, 2008.

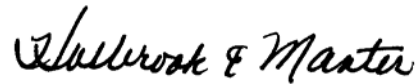


### Compliance and Other Matters

As part of obtaining reasonable assurance whether the Marion School District Public Library's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on 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 such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

This report is intended solely for the information and use of management, Board of Trustees, and the Auditor of State of Ohio and is not intended to be and should not be used by anyone other than these specified parties.



Certified Public Accountants

June 27, 2008

**MARION SCHOOL DISTRICT PUBLIC LIBRARY  
MARION COUNTY  
SCHEDULE OF FINDINGS  
DECEMBER 31, 2007 AND 2006**

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

<b>Finding Number</b>	<b>2007-001</b>
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**Significant Deficiency – Internal Control and Review Procedures**

Although the Board receives and reviews a selected number of reports from the Fiscal Officer of the Library for approval on a monthly basis, the Library has not established formal procedures to reasonably assure completeness and accuracy of the monthly reporting. During our testing an analysis, we noted that the Board of Trustees is not reviewing the numerical check sequence prior to signing checks.

The Library should carefully review this information and make appropriate inquires to help determine the integrity of the financial information. When performing such review the trustees' signatures or initials and the date should be affixed to the documents examined and it should be noted in the monthly minutes that the trustees' thoroughly reviewed and approved those documents. In addition, we also recommend that the numerical check sequence be noted in the minutes and signed off by the Board each month.

**Officials' Response**

The Fiscal Officer will continue to provide the bank reconciliations and the bank statements to the Trustees for their review and approval at each months meeting. The Library will also document and approve the review of those reports and the number sequence of the checks within the monthly minutes.



**Mary Taylor, CPA**  
Auditor of State

**MARION SCHOOL DISTRICT PUBLIC LIBRARY**  
**MARION 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 23, 2008**