



Dave Yost • Auditor of State





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August 23, 2018

Alger Public Library of the  
Upper Scioto Valley School District  
Hardin County  
P.O. Box 18  
100 Wagner Street  
Alger, Ohio 45812

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Alger Public Library of the Upper Scioto Valley School District, Hardin County, (the Library) for the years ended December 31, 2017 and 2016.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Library's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Library's financial statements, transactions or balances for the years ended December 31, 2017 and 2016.

The Library's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

## Current Year Observations

1. **Ohio Rev. Code §117.38** states entities filing on a cash-basis must file annual reports with the Auditor of State within 60 days of the fiscal year-end. For the years ended December 31, 2017 and 2016, the Library did not file an annual report within 60 days of the fiscal year-end.

The Library should ensure that its annual financial reports are uploaded to the Hinkle System by the required date. Failure to file an annual financial report in a timely manner may result in the Library not being eligible for reduced audit procedures in the future, such as a basic audit or agreed upon procedures.

2. We examined the bank reconciliation prepared as of June 30, 2018. The reconciled balance on the reconciliation did not agree to the June 30, 2018 Fund Status Report and resulted in an unexplained variance of \$4,089.

Reconciling cash is a critical control in assuring all transactions are posted accurately and in the proper accounting period. Unidentified differences result in inaccurate fund cash balance information, and conceivably could cause deficit spending. The fiscal officer should review transactions recorded since the June 30, 2018 reconciliation and correct the error.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D" and a long, sweeping tail on the "y".

**Dave Yost**  
Auditor of State

August 23, 2018



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ALGER PUBLIC LIBRARY OF THE UPPER SCIOTO VALLEY SCHOOL DISTRICT

HARDIN 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, 11 2018