



OHIO AUDITOR OF STATE
KEITH FABER



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One First National Plaza
130 West Second Street, Suite 2040
Dayton, Ohio 45402-1502
(937) 285-6677 or (800) 443-9274
WestRegion@ohioauditor.gov

Alger Public Library of the
Upper Scioto Valley School District
Hardin County
P.O. Box 18
100 West Wagner St.
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, 2019 and 2018.

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, 2019 and 2018.

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 issue to report.

Current Year Observation

Ohio Rev. Code §149.43(E)(2) states, in part, that all public offices "shall adopt a public records policy in compliance with this section for responding to public records requests. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under section 109.43 of the Revised Code. The public office shall create a poster that describes its public records policy and shall post the poster in a conspicuous place in the public office and in all locations where the public office has branch offices." The public office may post its public records policy on the internet web site of the public office if the public office maintains an internet web site. The Library did not have a public records policy. The Library should adopt a public records policy and post it in a location that is available to the public.

Current Status of Matters Reported in our Prior Engagement

The prior engagement for the years ended December 31, 2017 and 2016 reported on the Library's failure to file the annual reports within 60 days of the fiscal year-end. We also reported on a bank to book reconciliation variance for the month-end prior to our review. Both matters were corrected for the current engagement period.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, prominent initial "K".

Keith Faber
Auditor of State
Columbus, Ohio

June 4, 2020

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ALGER PUBLIC LIBRARY OF THE UPPER SCIOTO VALLEY

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
JUNE 18, 2020**