



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



53 Johnson Road  
The Plains, Ohio 45780-1231  
(740) 594-3300 or (800) 441-1389  
SoutheastRegion@ohioauditor.gov

New Straitsville Public Library  
Perry County  
P.O. Box 8  
New Straitsville, Ohio 43766

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the New Straitsville Public Library, Perry County, Ohio (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 § 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 § 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**

Ohio Rev. Code § 149.43(B)(2) requires a public office to have available a copy of its current records retention schedule at a location readily available to the public. In addition, Ohio Rev. Code § 149.43(E)(2) requires all public offices to adopt a public records policy for responding to public records requests. We noted the Library has not adopted a public records policy or adopted a formal records retention schedule.

## **Current Status of Matters Reported in our Prior Engagement**

Our prior engagement for 2017 and 2016 included an exception regarding the late filing of the Library's 2016 financial statements. Our review of the Library's 2019 and 2018 financial statement filings noted the Library corrected this matter.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

May 4, 2020

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**NEW STRAITSVILLE PUBLIC LIBRARY**

**PERRY 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  
MAY 14, 2020**