



OHIO AUDITOR OF STATE
KEITH FABER





65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

BASIC AUDIT REPORT

Centerburg Public Library
Knox County
49 East Main Street
P.O. Box 609
Centerburg, OH 43011

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Centerburg Public Library, Knox County, (the Library) for the years ended December 31, 2024, and 2023.

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, 2024, and 2023.

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

1. **Ohio Rev. Code § 117.38** states that public offices reporting on a cash basis must file annual reports with the Auditor of State's HINKLE system within 60 days of the close of the fiscal year end. The Library did not file its annual financial report to the HINKLE system for the fiscal year ending December 31, 2024, until July 10, 2025. The deadline for the Library to file their annual financial report was March 3, 2025.
2. We examined the bank reconciliation prepared as of December 31, 2023. It excluded the Star Ohio account, which resulted in the fund balance for the Capital Projects fund to be inaccurate. Proper inclusion and reconciliation of all investments, such as Star Ohio, are critical controls to ensure that the reported fund balances are complete and accurate. The fiscal officer should ensure all investment and bank accounts are accurately accounted for in the reconciliation process.

KEITH FABER
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

July 31, 2025

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CENTERBURG PUBLIC LIBRARY

KNOX COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 8/12/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov