



Dave Yost • Auditor of State





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July 10, 2018

Hardin Northern Public Library  
Hardin County  
153 North Main Street  
Dunkirk, OH 45836

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Hardin Northern Public Library, 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 issue 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, when filing on the Hinkle System the Library entered its financial statement activity and uploaded footnotes, but did not upload a copy of the financial statements.

The Library should ensure that its annual financial reports are complete by including copies of both the financial statements and footnotes in the reporting package which is uploaded to the Hinkle System. Failure to file a complete 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.

## Current Status of Matters Reported in our Prior Engagement

1. We examined the December 31, 2015 bank reconciliation. It was not calculated correctly.

We examined the December 31, 2017 bank reconciliation and no calculation errors were identified.

2. **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 year ended December 31, 2015, the Library did not file an annual report within 60 days of the fiscal year-end.

The Library's annual financial reports which were filed for the years ended December 31, 2017 and 2016 were initially filed on time but were not complete since the financial reporting package which was uploaded to the Hinkle System did not include a copy of the financial statements. For additional information, see the Current Year Observations above.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

July 10, 2018



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HARDIN NORTHERN PUBLIC LIBRARY

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  
JULY 24, 2018