



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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Brown Memorial Library
Preble County
Lewisburg, Ohio 45338

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Brown Memorial Library, Preble 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 issues to report.

Current Year Observations

1. None of the Board members attended public records training as required by Ohio Rev. Code § 109.43(B). Failure to do so could result in violation of Sunshine laws.
2. The Library did not have a records retention policy or schedule as required by Ohio Rev. Code § 149.43(B)(2). Failure to do so could result in violation of Sunshine laws.
3. The Library did not post public notices for the public meetings to notify the general public and news media of when and where meetings were to be held during 2018 and 2019 as required by Ohio Rev. Code § 121.22(F). Failure to do so could result in violation of Sunshine laws.
4. The Library did not have a public records policy as required by Ohio Rev. Code § 149.43(E)(2). Additionally, Ohio Rev. Code § 149.43(E)(2) requires the public office to create a poster to display the policy and for the policy to be made available to all employees. Failure to do so could result in violation of Sunshine Laws.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

April 28, 2020

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BROWN MEMORIAL LIBRARY

PREBLE 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 12, 2020**