



**PICKAWAY COUNTY DISTRICT PUBLIC LIBRARY
PICKAWAY COUNTY**

AGREED UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2019-2018

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Pickaway County District Public Library
Pickaway County
1160 North Court Street
Circleville, Ohio 43113

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Pickaway County District Public Library (the Library), on the receipts, disbursements and balances recorded in the Library's cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Library. The Library is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2019 and 2018 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Library. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash and Investments

1. We recalculated the December 31, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the CMI Year to Date Fund Report to the December 31, 2017 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the CMI Year to Date Fund Report to the December 31, 2018 balances in the CMI Year to Date Fund Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and 2018 fund cash balances reported in the CMI Year to Date Fund Report and the financial statements filed by the Library in the Hinkle System. The amounts agreed.
4. We confirmed the December 31, 2019 bank account balance with the Library's financial institutions. We found no exceptions. We also agreed the confirmed balance to the amounts appearing in the December 31, 2019 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2019 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. There were no exceptions.

6. We selected the only reconciling credit (such as deposits in transit) from the December 31, 2019 bank reconciliation:
 - a. We traced the credit to the subsequent January bank statement. We found no exceptions.
 - b. We agreed the credit amount to the CMI Pay-in Transaction Listing. The credit was recorded as a December receipt for the same amount recorded in the reconciliation. We found no exceptions.
7. We traced interbank account transfers occurring in December of 2019 and 2018 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.
8. We inspected investments held at December 31, 2019 and December 31, 2018 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

Other Confirmable Cash Receipts

1. We selected a total of five Public Library Fund (PLF) receipts from the County Auditor's DTLs from 2019 and a total of five from 2018:
 - a. We compared the amount from the above named report to the amount recorded in the CMI Receipt Pay-in Transaction Listing Report. The amounts agreed.
 - b. We inspected the CMI Receipt Pay-in Transaction Listing Report to determine these receipts were allocated to the proper fund. We found no exceptions.
 - c. We inspected the CMI Receipt Pay-in Transaction Listing Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the CMI Receipt Pay-in Transaction Listing Report to determine whether it included one Public Library Fund receipt per month for 2019 and 2018. We found no exceptions.
3. We confirmed the Earnings on Investments from StarOhio and The Savings Bank to the Library during 2018 and 2019. We found no exceptions.
 - a. We inspected the CMI Receipt Pay-in Transaction Listing Report to determine whether these receipts were allocated to the proper funds. We found no exceptions.
 - b. We inspected the CMI Receipt Pay-in Transaction Listing Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2017.
2. We inquired of management, and inspected the CMI Receipt Pay-in Transaction Listing Report and CMI Expenses Detail Report for evidence of debt issued during 2019 or 2018 or debt payment activity during 2019 or 2018. There were no new debt issuances, nor any debt payment activity during 2019 or 2018.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2019 and one payroll check for five employees from 2018 from the Payroll Detail History Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Detail History Report to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account codes to which the check was posted to determine the posting was reasonable based on the employees' duties as documented in the employees' personnel files and/or minute record. We also confirmed the payment was posted to the proper year. We found no exceptions.

2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2019 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2019. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date(s) Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2020	October 11, 2019; October 25, 2019; November 8, 2019; November 22, 2019; December 6, 2019; December 20, 2019	\$21,463	\$21,463
State income taxes	January 15, 2020	December 24, 2019	\$1,204	\$1,204
Local income tax (Circleville/Ashville)	January 31, 2020	December 24, 2019	\$1,356	\$1,356
Local School District Income taxes (Circleville CSD, Lancaster CSD, Logan Elm LSD, Teays Valley LSD, Zane Trace LSD)	January 15, 2020	December 24, 2019	\$556	\$556
OPERS retirement	January 30, 2020	January 3, 2020	\$17,657	\$17,657

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Check Register / Expense Detail Report for the year ended December 31, 2019 and 10 from the year ended 2018 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Check Register / Expense Detail Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

Compliance – Budgetary

1. Ohio Admin. Code Section 117-8-02 prohibits spending in excess of budgeted amounts. We compared total expenditures to total approved appropriations plus any carryover appropriations for the years ended December 31, 2019 and 2018 for the General, Capital Improvements Main, and Gifts Restricted funds. We observed no funds for which expenditures exceeded appropriations.

Sunshine Law Compliance

1. We obtained and inspected the Library's Public Records Policy to determine the policy did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected five public records requests from the engagement period and inspected each request to determine the Library was compliant and responded to the request in accordance with their adopted policy. We found no exceptions.
3. We selected the total population of denied public records requests from the engagement period and inspected the request to determine the Library provided an explanation which included the legal authority to the requester. We found no exceptions.
4. We selected the total population of public records requests with redactions from the engagement period and inspected to determine the Library was redacting records and making the redactions visible, and provided an explanation which included the legal authority to the requester. We found no exceptions.
5. We inquired whether the Library has a records retention policy, and observed that it is readily available to the public. We found no exceptions.
6. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager. We found no exceptions.
7. We inspected the Library's policy manual and determined the public records policy was included. We found no exceptions.
8. We inquired that the Library's poster describing their Public Records Policy was displayed conspicuously in all branches of the Library. We found no exceptions.
9. We selected the total population of the applications submitted to the Records Commission for one-time disposal of obsolete records, and management's review of the schedules of records retention and dispositions for the engagement period. We inspected the approval by the Records Commission for the total population and the review of the schedules. (Note: the records retention schedule is not the same policy as the public records policy.) We found no exceptions.
10. We inquired with Library management and determined that the Library did not have any elected officials subject to the Public Records Training requirements during the engagement period.
11. We inspected the public notices for the public meetings held during the engagement period and determined the Library notified the general public and news media of when and where meetings during the engagement period are to be held. We found no exceptions.

12. We inspected the minutes of public meetings during the engagement period and determined whether they were:
- Prepared – a file is created following the date of the meeting
 - Filed – placed with similar documents in an organized manner
 - Maintained - retained, at a minimum, for the engagement period
 - Open to public inspection – available for public viewing or request.
- We found no exceptions.

13. We inspected the minutes from the engagement period and determined the following:
- Executive sessions were only held at regular or special meetings.
 - The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
 - Formal governing board actions were adopted in open meetings.
- We found no exceptions.

Other Compliance

- Ohio Rev. Code Section 117.38 requires libraries to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Library filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2019 and 2018 in the Hinkle system. There were no exceptions.
- For all credit card accounts we obtained:
 - copies of existing internal control policies,
 - a list(s) of authorized users, and
 - a list of all credit card account transactions.
 - We inspected the established policy(ies) obtained above and determined it is
 - in compliance with the HB 312 statutory requirements, and
 - implemented by the entity.We found no exceptions.
 - We selected 1 credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
 - Use was by an authorized user within the guidelines established in the policy, and
 - Each transaction was supported with original invoices and for a proper public purpose.We found no exceptions.
 - We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
 - No unpaid beginning balance was carried forward to the current billing cycle,
 - Ending statement balance was paid in full, and
 - Statement contained no interest or late fees.We found no exceptions.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination, or review, the objective of which would be the expression of an opinion or conclusion, respectively on the Library's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in the evaluation of the Library's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

May 28, 2020

OHIO AUDITOR OF STATE KEITH FABER



PICKAWAY COUNTY DISTRICT PUBLIC LIBRARY

PICKAWAY 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**