



OHIO AUDITOR OF STATE
KEITH FABER



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88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

Alger Public Library of the
Upper Scioto Valley School District
Hardin County
P.O. Box 18
100 West Wagner St.
Kenton, Ohio 43326

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Alger Public Library of the Upper Scioto Valley School District, Hardin County, (the Library) for the years ended December 31, 2021 and 2020

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, 2021 and 2020.

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. **Ohio Rev. Code § 149.43(E)(2)** states, in part, a public office that has established a manual or handbook of its general policies and procedures for all employees of the public office shall include the public records policy of the public office in the manual or handbook. The Library did not include a copy of public records policy in the Library's manual. The Library should include a copy of the public records policy in the Library's manual.
2. **Collection of Patron Fines and Fees and Approval of the Forgiveness of Fines and Fees**

The Library collected patron fines and fees. There was no review over the collection of these receipts to ensure that the collections agreed to supporting documentation and were turned into the fiscal officer. In addition, these charges were sometimes forgiven without evidence of the reason for the forgiveness or approval by someone independent of the process. Such internal control weaknesses increases the risk of errors and/or irregularities may occur and not be detected in a timely manner by management.

A reconciliation should be performed by the fiscal officer of the fines and fees compared to the amounts recorded by the Library clerks and to supporting documentation, such as but not limited to a list of patrons charged late fees and copy machine reports, to ensure the board approved fines and fees were charged, that all receipts are turned into the fiscal officer, deposited, and recorded in the accounting system. A list of forgiven patron fines and fees should be provided to the Board each month for review and approval. The Board should also monitor the reconciliations of these receipts along with investigating any unexplained differences.

Current Status of Matters Reported in our Prior Engagement

The prior basic engagement reported that the Library did not have a public records policy as required by **Ohio Rev. Code § 149.43(E)(2)**. The Library adopted a public records policy.



Keith Faber
Auditor of State
Columbus, Ohio

June 13, 2022

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ALGER PUBLIC LIBRARY OF THE UPPER SCIOTO VALLEY SCHOOL DISTRICT

HARDIN 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 6/28/2022

88 East Broad 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
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