



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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

BASIC AUDIT REPORT

Belle Center Free Public Library
Logan County
PO Box 336
103 South Elizabeth Street
Belle Center, Ohio 43310

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Belle Center Free Public Library, Logan 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. We noted the Library did not have an adopted records retention schedule/policy during the years 2020 or 2021. **Ohio Rev. Code §149.43(B)(2)** requires a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying and that a public office shall also have available a copy of its current records retention schedule at a location readily available to the public. The Library did not have an approved records retention schedule/policy during the audit period. Failure to have and follow a records retention schedule/policy could result in public records being disposed of prematurely. The Library has since adopted a records retention schedule/policy as of March 2022. Our prior audit also reported this compliance issue.
2. We noted the Library did not include its public records policy in the policy manual. **Ohio Rev. Code § 149.43(E)(2)** requires all public offices take certain actions with regard to their public record policy. Public offices must distribute their public records policy to the employee who is the records custodian/manager or otherwise has custody of the records of that office and have that employee acknowledge receipt of the public records policy; create and post in a conspicuous place in all locations where the public office has branch offices a poster describing the public records policy; and, if the public office has a manual or handbook of its general policies and procedures for all employees, include the public records policy in that manual or handbook. The Library should include its public records policy in the policy manual to ensure citizens and employees are aware of the requirements. Our prior audit also reported this compliance issue.

Current Year Observations (Continued)

3. We noted that the Library did not state the purpose for executive sessions in its Board of Trustees minute records. **Ohio Rev. Code § 121.22(C)** requires that the minutes of a regular or special meeting shall be promptly prepared, filed, and maintained and shall be open to public inspection. The minutes need only reflect the general subject matter of discussions in executive sessions authorized under division (G) or (J) of this section.

Ohio Rev. Code § 121.22(G) states to hold an executive session requires a majority of a quorum by roll call vote at a regular or special meeting for the sole purpose of the consideration of any of the following matters:

1. Specified employment matter (to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation) of a public employee/official or investigation of charges or complaints against a public employee, official, licensee, or regulated individual;
2. Purchase of property for public purpose or sale/disposition of property;
3. Conferences with an attorney for the public body concerning disputes that are the subject of pending or imminent court action;
4. Preparing for, conducting, or reviewing negotiations or bargaining sessions;
5. Matters required to be kept confidential by federal law or regulations or state statutes;
6. Specialized details of security arrangements and emergency response protocols;
7. Consideration of trade secrets for hospitals;
8. Confidential information related to marketing plans, business strategy, trade secrets, or personal financial statements of an applicant for economic development assistance, or to negotiations with other political subdivisions respecting (provided certain conditions apply).

The motion and vote to hold that executive session shall state which one or more of the approved matters listed in division (G)(2)-(8) of this section are the purposes for which the executive session is to be held. For division (G)(1), the same is required but the motion and vote need not include the name of any person to be considered at the meeting.

The Library should establish and implement procedures to verify the minute record states the purpose and adjournment of executive sessions. These procedures will help assure the proper policies are being followed and executive sessions are only used for allowable matters. Failure to do so could result in the Library being subject to litigation and possible fines and penalties being issued by the courts.

Current Status of Matters Reported in our Prior Engagement

4. In addition to the compliance issues reported in items 1 and 2 above, our prior audit, for the years ended December 31, 2019 and 2018, we reported the Library did not post its public records policy in a conspicuous place in the public office. In our current audit, for the years ended December 31, 2021 and 2020, we noted that the Library had its public records policy displayed in a conspicuous place in the public office.



Keith Faber
Auditor of State
Columbus, Ohio

June 24, 2022

OHIO AUDITOR OF STATE KEITH FABER



BELLE CENTER FREE PUBLIC LIBRARY

LOGAN 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 7/7/2022

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
www.ohioauditor.gov