



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Rockford Carnegie Library  
Mercer County  
162 South Main Street  
PO Box 330  
Rockford, Ohio 45882

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Rockford Carnegie Library, Mercer 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

Ohio Rev. Code § 149.43(E)(2) states, in part, the public office shall distribute the public records policy adopted by the public office under this division to the employee of the public office who is the records custodian or records manager or otherwise has custody of the records of that office. The public office shall require that employee to acknowledge receipt of the copy of the public records policy. The Library could not provide evidence of the public records policy being provided to the Library's records custodian. Failure by the Library to have the records custodian acknowledge receipt of the public records policy could lead to a lack of understanding of the Library's public records policy. The Library should establish and implement procedures to verify that an acknowledgement form is obtained from the records custodian of the Library as evidence that the public records policy has been received. If the Library's records custodian changes or the public records policy changes, the Library should determine that this acknowledgement is obtained from any new records custodian.

### Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2019 and 2018 included an observation noting that the library did not properly incorporate a public records policy in their established manual or handbook of its general policies and procedures for all employees. The Library now includes the public records policy in the policy manual and this matter has been corrected.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive style with a large, stylized 'K' and 'F'.

Keith Faber  
Auditor of State  
Columbus, Ohio

June 6, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**ROCKFORD CARNEGIE LIBRARY**

**MERCER 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 6/23/2022**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)