



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Gnadenhutzen Public Library
Tuscarawas County
P.O. Box 216
Gnadenhutzen, Ohio 44629

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Gnadenhutzen Public Library, Tuscarawas County (the Library), for the years ended December 31, 2023 and 2022.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code § 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, 2023 and 2022.

The Library's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code § 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(B)(1) states upon request by any person and subject to division (B)(8) of this section, all public records responsive to the request shall be promptly prepared and made available for inspection to the requester at all reasonable times during regular business hours. Subject to division (B)(8) of this section, upon request by any person, a public office or person responsible for public records shall make copies of the requested public record available to the requester at cost and within a reasonable period of time.

The Library received one public records request in 2023 and it was not fulfilled.

Current Status of Matters Reported in our Prior Engagement

2. Ohio Rev. Code § 149.43(E)(2) requires all public offices take certain actions with regard to their public record policy. If the public office has a manual or handbook of its general policies and procedures for all employees, the public office must include the public records policy in that manual or handbook.

The Library did not include their public records policy in the personnel handbook.



Keith Faber
Auditor of State
Columbus, Ohio

October 11, 2024

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GNADENHUTTEN PUBLIC LIBRARY

TUSCARAWAS 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 11/7/2024

65 East State Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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