



OHIO AUDITOR OF STATE
KEITH FABER



OHIO AUDITOR OF STATE KEITH FABER



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BASIC AUDIT REPORT

Southeast Regional Library System
Jackson County
252 West 13th Street
Wellston, Ohio 45692

We have completed certain procedures in accordance with Ohio Rev. Code § 117.01(G) to the accounting records and related documents of the Southeast Regional Library System, Jackson County, Ohio (the Library), for the years ended June 30, 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 June 30, 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 Observation

Ohio Rev. Code § 121.22 (G) authorizes a public body to enter into an executive session at a regular or special meeting and requires the minutes to reflect the allowable purpose for entering executive session.

The Library entered executive session during its meetings held on August 12, 2021 and August 11, 2022, however, the minutes failed to reflect the purpose for entering executive session as required.

The Fiscal Officer should ensure that the reason for entering executive session is included in the minute record.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

February 13, 2024

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SOUTHEAST REGIONAL LIBRARY SYSTEM

JACKSON 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 2/27/2024

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This report is a matter of public record and is available online at
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