



Dave Yost • Auditor of State



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Alger Public Library of the
Upper Scioto Valley School District
Hardin County
P.O. Box 18
100 W. Wagner Street
Alger, Ohio 45812

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, 2015 and 2014.

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, 2015 and 2014.

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 no significant compliance or accounting issues to report.

Current Status of Matters we Reported in our Prior Engagement

1. The prior audit included a material weakness due to the financial statements including transactions that were not from actual financial activity. We did not identify any such transactions in 2015 or 2014.
2. The prior audit included a significant deficiency due to the Library not being able to reconcile the bank balance to the book balance. We did not identify this issue when reviewing the December 31, 2015 bank to book reconciliation.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

July 26, 2016

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ALGER PUBLIC LIBRARY OF THE UPPER SCIOTO VALLEY SCHOOL DISTRICT

HARDIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 9, 2016