



OHIO AUDITOR OF STATE
KEITH FABER



**ST. CLAIRSVILLE PUBLIC LIBRARY
BELMONT COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

St. Clairsville Public Library
Belmont County
108 West Main Street
St. Clairsville, Ohio 43950

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of St. Clairsville Public Library, Belmont County, Ohio (the Library), on the receipts, disbursements and balances recorded in the Library's cash basis accounting records for the years ended December 31, 2018 and 2017 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Library. The Library is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2018 and 2017 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Library. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

Cash and Investments

1. We recalculated the December 31, 2018 and December 31, 2017 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2017 beginning fund balances recorded in the Fund Status Report to the December 31, 2016 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2018 beginning fund balances recorded in the Fund Status Report to the December 31, 2017 balances in the Fund Status Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2018 and 2017 fund cash balances reported in the Fund Status Report. The amounts agreed.
4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2018 bank reconciliation without exception.
5. We selected a sample (agreed upon) of five reconciling debits (such as outstanding checks) from the December 31, 2018 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. There were no exceptions.

Cash and Investments (Continued)

6. We inspected investments held at December 31, 2018 and December 31, 2017 to determine that they:
 - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14 or 135.144. We found no exceptions
 - b. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or § 135.14. We noted no exceptions.

Public Library Fund Receipts

We selected two Public Library Fund (PLF) receipts from the Belmont County Cross Reference Report from 2018 and two from 2017.

- a. We compared the amount from the Belmont County Cross Reference Report to the amount recorded in the Audit Workbench (AWB) Payments and Receipts Report. The amounts agreed.
- b. We inspected the AWB Payments and Receipts Report and observed these receipts were posted to the General Fund. We found no exceptions.
- c. We inspected the AWB Payments and Receipts Report and observed the receipts were recorded in the proper year. We found no exceptions.
- d. We inspected the AWB Payments and Receipts Report to determine whether it included one PLF receipt per month for 2018 and 2017. We found no exceptions.

Property Taxes and Intergovernmental Cash Receipts

1. We selected a property tax receipt from one *Statement of Semiannual Apportionment of Taxes* (the Statement) for 2018:
 - a. We traced the gross receipts from the *Statement* to the amount recorded in the AWB Payments and Receipts Report. The amounts agreed.
 - b. We inspected the AWB Payments and Receipts Report to confirm whether the receipt was recorded in the proper year. The receipt was recorded in the proper year.
2. We inspected the AWB Payments and Receipts Report to determine whether it included two real estate tax receipts for 2018. The AWB Payments and Receipts Report included the proper number of tax receipts for the year.
3. We selected all receipts from the State Distribution Transaction Lists (DTL) from 2018 and all from 2017. We also selected three receipts from the Belmont County Cross Reference Report from 2018.
 - a. We compared the amount from the above reports to the amount recorded in the AWB Payments and Receipts Report. The amounts agreed.
 - b. We inspected the AWB Payments and Receipts Report to determine that these receipts were allocated to the proper fund. We found no exceptions.
 - c. We inspected the AWB Payments and Receipts Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

Debt

1. From the prior agreed-upon procedures documentation, we observed the following lease was outstanding as of December 31, 2016. This amount agreed to the Library's January 1, 2017 balance on the summary we used in procedure 3.

Debt (Continued)

Issue	Principal outstanding as of December 31, 2016:
Richardson Copy Concepts Lease	\$1,610

2. We inquired of management, and inspected the AWB Payments and Receipts Report for evidence of debt issued during 2018 or 2017 or debt payment activity during 2018 or 2017. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of lease debt activity for 2018 and 2017 and agreed principal and interest payments from the related debt amortization schedules to General Fund payments reported in the AWB Payments and Receipts Report. We also compared the date the debt service payments were due to the date the Library made the payments. We found no exceptions.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2018 and one payroll check for five employees from 2017 from the AWB Payments and Receipts Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively approved rate or salary). We found no exceptions.
 - b. We inspected the fund and account code to which the check was posted to determine the posting was reasonable based on the employees' duties as documented in the employees' timesheet. We also confirmed the payment was posted to the proper year. We found no exceptions.
2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2018 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2018. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare	January 31, 2019	December 28, 2018	\$1,891	\$1,891
State income taxes	January 15, 2019	December 28, 2018	\$404	\$404
Local income tax	January 31, 2019	December 28, 2018	\$190	\$190
OPERS retirement	January 30, 2019	December 28, 2018	\$6,194	\$6,194

Non-Payroll Cash Disbursements

1. We selected a sample (agreed upon) of 10 disbursements from the AWB Payments and Receipts Report for the year ended December 31, 2018 and 10 from the year ended 2017 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the AWB Payments and Receipts Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

Non-Payroll Cash Disbursements (Continued)

2. We inspected the AWB Payments and Receipts Report for the year ended December 31, 2018 and determined that the proceeds from the levy passed under Ohio Rev. Code § 5705.23, were used for the purpose stated in the resolution.

Compliance – Budgetary

1. We compared total appropriations required by Ohio Admin. Code § 117-8-02, to the amounts recorded in the Appropriation Status Report for 2018 and 2017 for the following funds: General, Marcy Lewis Memorial, and Capital Projects. The amounts on the appropriation resolutions agreed to the amounts recorded in the Appropriation Status Report with the exception that appropriations per the report exceeded the formally adopted appropriations by \$323 in the Marcy Lewis Memorial Fund in 2018.
2. Ohio Admin. Code § 117-8-02 prohibits spending in excess of budgeted amounts. We compared total expenditures to total appropriations for the years ended December 31, 2018 and 2017 for the General, Memorial, and Capital Projects Funds, as recorded in the Appropriation Status Report. We observed that no funds for which expenditures exceeded appropriations.

Other Compliance

1. Ohio Rev. Code § 117.38 requires libraries to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Library filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2018 and 2017 in the Hinkle system. There were no exceptions.
2. For all credit card accounts we obtained:
 - copies of existing internal control policies,
 - a list(s) of authorized users, and
 - credit card statements, which listed all credit card account transactions.
 - a. We selected 3 credit card transactions for testing. For selected transactions we inspected documentation to determine that:
 - i. Each transaction was supported with original invoices and for a proper public purpose. We found no exceptions.

This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination, or review, the objective of which would be the expression of an opinion or conclusion, respectively on the Library's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is to provide assistance in the evaluation of the Library's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2018 and 2017, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

August 8, 2019

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OHIO AUDITOR OF STATE KEITH FABER



ST. CLAIRSVILLE PUBLIC LIBRARY

BELMONT 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 20, 2019**