



OHIO AUDITOR OF STATE  
**KEITH FABER**





CLAYMONT PUBLIC LIBRARY  
TUSCARAWAS COUNTY

TABLE OF CONTENTS

**TITLE** \_\_\_\_\_ **PAGE**

Independent Accountants' Report on Applying Agreed-Upon Procedures..... 1

**This page intentionally left blank.**

# OHIO AUDITOR OF STATE KEITH FABER



53 Johnson Road  
The Plains, Ohio 45780-1231  
(740) 594-3300 or (800) 441-1389  
SoutheastRegion@ohioauditor.gov

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Claymont Public Library  
Tuscarawas County  
215 East Third Street  
Uhrichsville, Ohio 44683

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Claymont Public Library, Tuscarawas 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, 2019 and 2018 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, 2019 and 2018 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, 2019 and December 31, 2018 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2018 beginning fund balances recorded in the Cash Summary by Fund Report to the December 31, 2017 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2019 beginning fund balances recorded in the Cash Summary by Fund Report to the December 31, 2018 balances in the Cash Summary by Fund Report. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2019 and 2018 fund cash balances reported in the Cash Summary by Fund Report and the financial statements filed by the Library in the Hinkle System. The amounts agreed.
4. We confirmed the December 31, 2019 bank account balances with the Library's financial institutions. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2019 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2019 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, 2019 and December 31, 2018 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 that all five of the Library's Certificates of Deposit mature outside of the period of designation, which would represent noncompliance with Ohio Rev. Code § 135.13.

### **Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a total of five receipts from the County Auditor's AP Disbursements with Description Report from 2019 and a total of five from 2018:
  - a. We compared the amount from the above named report to the amount recorded in the Receipt Register Detail Report. The amounts agreed.
  - b. We inspected the Receipt Register Detail Report to confirm the receipt was allocated to the proper fund. We found no exceptions.
  - c. We inspected the Receipt Register Detail Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the UAN Payments and Receipts Export Report to determine whether it included one Public Library Fund receipt per month for 2019 and 2018. We found no exceptions.
3. We confirmed the individual amounts paid from the Reeves Foundation to the Library during 2019 and the Haman Family Foundation, the First National Bank of Dennison, the DoverPhila Federal Credit Union, and the Dennison Rotary Club to the Library during 2018 with the respective cancelled checks, monthly bank statements, the Dennison Rotary Club's website, and to property sale documents. We found no exceptions.
  - a. We inspected the Receipt Register Detail Report to determine whether these receipts were allocated to the proper funds. We found no exceptions.
  - b. We inspected the Receipt Register Detail Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

### **Debt**

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2017.
2. We inquired of management, and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2019 or 2018 or debt payment activity during 2019 or 2018. There were no new debt issuances, nor any debt payment activity during 2019 or 2018.

### **Payroll Cash Disbursements**

1. We selected one payroll check for five employees from 2019 and one payroll check for five employees from 2018 from the Wage Withholding Detail Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Wage Withholding Detail Report to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.

**Payroll Cash Disbursements (Continued)**

- b. We inspected the fund and account codes to which the check was posted to determine the posting was reasonable based on the employees' duties as documented in the employees' personnel files and/or minute record. We also confirmed the payment was posted to the proper year. We found no exceptions.
- c. For any new employees selected, we inspected the employees' personnel files for the following information and compared it with the information used to compute gross and net pay related to this check:
  - i. Name
  - ii. Authorized salary or pay rate and departments and funds to which the check should be charged
  - iii. Retirement system, Federal, State & Local income tax withholding authorization and withholding.

We found no exceptions related to procedures i. – iii. above.

- 2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2019 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 2019. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare	January 31, 2020	December 31, 2019	\$1,185	\$1,185
State income taxes	January 15, 2020	December 31, 2019	\$250	\$250
Local income tax	January 15, 2020	December 31, 2019	\$223	\$223
OPERS retirement	January 30, 2020	December 31, 2019	\$2,352	\$2,352

**Non-Payroll Cash Disbursements**

We selected 10 disbursements from the UAN Payment Export Report for the year ended December 31, 2019 and 10 from the year ended 2018 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 UAN Payment Export 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.

**Compliance – Budgetary**

Ohio Admin. Code § 117-8-02 prohibits spending in excess of budgeted amounts. We compared total expenditures to total approved appropriations plus any carryover appropriations for the years ended December 31, 2019 and 2018 for the General and Capital Projects Funds. We observed that no funds for which expenditures exceeded appropriations.

### Sunshine Law Compliance

1. We obtained and inspected the Library's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code § 149.43(E)(2) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We selected all five public records requests from the engagement period and inspected each request to determine the Library was compliant and responded to the request in accordance with their adopted policy as required by Ohio Rev. Code § 149.43(B)(1). We were unable to determine if the Library responded to these requests within five business days as required by their adopted policy.
3. We inquired with Library management and determined that the Library did not have any denied public records requests during the engagement period.
4. We inquired with Library management and determined that the Library did not have any public records requests with redactions during the engagement period.
5. We inquired whether the Library has a records retention policy, and observed that it is readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
6. We inquired with Library management and determined that the Library did not have any appropriate evidence maintained to support that the public records policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
7. We inspected the Library's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
8. We observed that the Library's poster describing their Public Records Policy was displayed conspicuously in all branches of the Library as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
9. We inquired with Library management and determined that the Library did not have any applications for record disposal submitted to the Records Commission during the engagement period.
10. We inquired with Library management and determined that the Library did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
11. We were not able to inspect public notices for the public meetings held during the engagement period as they were not maintained as audit evidence. Therefore, we were unable to determine if the Library properly notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F).
12. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained - retained, at a minimum, for the engagement period



### Sunshine Law Compliance (Continued)

d. Open to public inspection – available for public viewing or request.  
We found no exceptions.

13. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
- Executive sessions were only held at regular or special meetings.
  - The purpose of the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code Section 121.22(G).
  - Formal governing board actions were adopted in open meetings.
- We found no exceptions.

### Other Compliance

- 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, 2019 and 2018 in the Hinkle system. There were no exceptions.
- For all credit card accounts we obtained:
  - copies of existing internal control policies,
  - a list(s) of authorized users, and
  - a list of all credit card account transactions.
  - We inspected the established policies obtained above and determined they are:
    - in compliance with the HB 312 statutory requirements, and
    - implemented by the entity.

We noted that both the policy in effect prior to January 2019 and the policy effective after January 2019 failed to contain all language required by House Bill 312. Specifically, there was no language with regards to the following items mandated by House Bill 312:

    - That original, detailed itemized receipts be turned in to support any and all expenditures made with the Library's credit card;
    - The maximum limits of the credit card account the Library holds;
    - How the Director / compliance officer must review the number of cards and accounts issued at least once every six months, the number of active cards and accounts issued, the cards' and accounts' expiration dates, and the cards' and accounts' credit limits; and
    - How the fiscal officer or the fiscal officer's designee annually must file a report with the Board detailing all rewards received based on the use of the free public library's or library district's credit card account.
  - We selected one credit card transaction from each credit card account for testing. For the selected transaction, we inspected documentation to determine that:
    - Use was by an authorized user within the guidelines established in the policy, and
    - The transaction was supported with original invoices and for a proper public purpose.

We found no exceptions.

**Other Compliance (Continued)**

- c. We selected three credit card statements from each credit card account for testing. For selected statements, we inspected documentation to determine that:
- i. No unpaid beginning balance was carried forward to the current billing cycle,
  - ii. Ending statement balance was paid in full, and
  - iii. Statement contained no interest or late fees.

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, 2019 and 2018, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 30, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**CLAYMONT 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 8/13/2020**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)