



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Normal Memorial Public Library  
Fulton County  
301 North Eagle Street  
Fayette, Ohio 43521-0100

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Normal Memorial Public Library, Fulton County, (the Library) for the years ended December 31, 2019 and 2018.

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, 2019 and 2018.

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 the following significant compliance issues to report.

## Current Year Observations

1. We noted that the Library has not adopted a public records policy. Ohio Rev. Code § 149.43 (E)(2) requires all public offices to adopt a public records policy. In adopting a public records policy under this division, a public office may obtain guidance from the model public records policy developed and provided to the public office by the attorney general under Ohio Rev. Code §109.43. A public records policy is required to ensure the Library is in compliance with all of the public records laws. All Library employees need to be aware of the public record laws and what procedures to follow when a member of the public requests to examine public records. Failure to adopt a public records policy could lead to noncompliance with the Open Records Laws when handling public records requests. The Library should adopt a public records policy that is modeled after the example published by the Ohio Attorney General.
2. We noted that the Library has not adopted a records retention records schedule. Ohio Rev. Code § 149.43 (B)(2) requires a public office to have available a copy of its current records retention schedule at a location readily available to the public. A records retention schedule is required to ensure the Library is in compliance with public records laws. Failure to adopt a records retention schedule could lead to inadequate public records retention. The Library should adopt a records retention schedule.

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

Keith Faber  
Auditor of State

Columbus, Ohio

June 23, 2020

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**NORMAL MEMORIAL PUBLIC LIBRARY**

**FULTON 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  
JULY 14, 2020**