

**ROCKY RIVER PUBLIC LIBRARY**  
CUYAHOGA COUNTY, OHIO

**Agreed-Upon Procedures**

**For the Years Ended  
December 31, 2019 and 2018**



OHIO AUDITOR OF STATE  
KEITH FABER



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Board of Trustees  
Rocky River Public Library  
1600 Hampton Rd.  
Rocky River, Ohio 44116

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of Rocky River Public Library, Cuyahoga County, prepared by Julian & Grube, Inc., for the period January 1, 2018 through December 31, 2019. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Rocky River Public Library is responsible for compliance with these laws and regulations.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

August 13, 2020

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## Independent Accountants' Report on Applying Agreed-Upon Procedures

Rocky River Public Library  
Cuyahoga County  
1600 Hampton Rd.  
Rocky River, Ohio 44116

To the Board of Trustees:

We have performed the procedures enumerated below, which were agreed to by the Board of Trustees and the management of Rocky River Public Library (the Library) and the Auditor of State, 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 Combined 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 Combined Fund Report to the December 31, 2018 balances in the Combined 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 Combined 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 through the Ohio Pooled Collateral System (OPCS), or with the Library's financial institutions when OPCS confirmations were not available. 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 two reconciling debits that did not clear the bank as of the date of this report.
  - 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.

6. We selected the reconciling credit (such as deposits in transit) from the December 31, 2019 bank reconciliation:
  - a. We were unable to trace the credit in the amount of \$2,028 to subsequent bank statements, as it has not cleared as of the date of this report.
  - b. We agreed the credit amounts to the Detail Revenue Transactions Report. Of the \$2,028, \$735 was recorded as a December receipt, with the remaining recorded as a prior to December receipt, for the same amount recorded in the reconciliation.
7. We traced interbank account transfers occurring in December of 2019 and 2018 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.
8. 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 Sections 135.13, 135.14 or 135.144. We found no exceptions
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

#### **Property Taxes & Intergovernmental Receipts**

1. We selected a total of five receipts from the *Statement of Semiannual Apportionment of Taxes*, the State Distribution Transaction Lists (DTL) and the Cuyahoga County Auditor's Vendor Detail Report, from 2019 and a total of five from 2018:
  - a. We compared the amount from the above named reports to the amount recorded in the Detail Revenue Transactions Report. The amounts agreed.
  - b. We inspected the Detail Revenue Transactions Report to confirm these receipts were allocated to the proper funds. We found no exceptions.
  - c. We inspected the Detail Revenue Transactions 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 Detail Revenue Transactions Report to determine whether it included two real estate tax receipts plus 8 advances for 2019 and 2018. The Detail Revenue Transactions Report included the proper number of tax receipts for each year.
3. We inspected the Detail Revenue Transactions Report to determine whether it included one Public Library Fund receipt per month for 2019 and 2018. 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 Detail Revenue Transactions Report and Detail Expense Transactions 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 Payroll Journal and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Journal to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.

- 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. 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 fund 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 (and social security, for employees not enrolled in pension system)	December 26, 2019	December 26, 2019*	\$7,629.46	\$7,629.46
State income taxes	January 15, 2020	January 15, 2020*	\$3,096.63	\$3,096.63
Local income tax	January 15, 2020	January 15, 2020*	\$3,297.88	\$3,297.88
OPERS retirement	January 31, 2020	December 18, 2019	\$20,864.75	\$20,864.75

\*The Library contracts with a payroll service, these amounts were deducted from the Library's bank account and posted as paid on December 19, 2020.

#### **Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the Detail Expense Transactions 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 one instance of the payment of sales tax in the amount of \$17.
  - 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 Detail Expense Transactions 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.
2. We inspected the Detail Expense Transactions Report for the year ended December 31, 2019 and 2018 and determined that the proceeds from the levy passed under Ohio Rev. Code Section 5705.23, were used for the purposes stated in the resolution.

### **Compliance – Budgetary**

1. Ohio Admin. Code Section 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, Mackey Bequest Fund and Belle Moll Children's Program fund. 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) 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 inquired with the Library management and determined that the Library did not have any completed public records requests during the engagement period.
3. We inquired with the Library management and determined that the Library did not have any denied public records requests during the engagement period.
4. We inquired with the 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 schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
6. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
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 inquired whether 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, however the Records Commission did not meet as required by Rev. Code § 149.43(E)(2).
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 inspected the public notices for the public meetings held during the engagement period and determined the Library notified the general public and news media of when and where meetings during the engagement period are to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.



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:
- Prepared – a file is created following the date of the meeting
  - Filed – placed with similar documents in an organized manner
  - Maintained - retained, at a minimum, for the engagement period
  - Open to public inspection – available for public viewing or request.

We found no exceptions.

13. We inspected the minutes from the engagement period and determined in accordance with Ohio Rev. Code § 121.22(G) the following:
- Executive sessions were only held at regular or special meetings.
  - The purpose for 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 Section 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 policy obtained above and determined it is:
    - in compliance with the HB 312 statutory requirements, and
    - implemented by the entity.We found no exceptions.
  - We selected 1 credit card transaction from each credit card account for testing. For selected transactions we inspected documentation to determine that:
    - Use was by an authorized user within the guidelines established in the policy, and
    - Each transaction was supported with original invoices and for a proper public purpose.We found no exceptions.
  - We selected 3 credit card statements from each credit card account for testing. For selected statements we inspected documentation to determine that:
    - No unpaid beginning balance was carried forward to the current billing cycle,
    - Ending statement balance was paid in full, and
    - 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.

A handwritten signature in cursive script that reads "Julian & Grube, Inc.".

Julian & Grube, Inc.  
July 10, 2020

# OHIO AUDITOR OF STATE KEITH FABER



**ROCKY RIVER PUBLIC LIBRARY**

**CUYAHOGA 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 8/25/2020**

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)