



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Brown Memorial Library  
Preble County  
Lewisburg, Ohio 45338

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Brown Memorial Library, Preble County, (the Library) for the years ended December 31, 2021 and 2020.

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, 2021 and 2020.

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 or accounting issues to report.

### Current Year Observation

1. The Library did not have a records retention schedule/policy as required by Ohio Rev. Code § 149.43(B)(2). **Ohio Rev. Code § 149.43(B)(2)** requires a public office or the person responsible for public records shall organize and maintain public records in a manner that they can be made available for inspection or copying. A public office also shall have available a copy of its current records retention schedule at a location readily available to the public. The Library should appropriately establish and approve/adopt a records retention schedule/policy and have the records retention schedule at a location readily available to the public. Failure to do so could result in a violation of the Sunshine laws.

### Current Status of Matters Reported in our Prior Engagement

Our prior audit for the years ended December 31, 2019 and 2018 included four findings. Findings #1 (public records training), #3 (posting public notices for public meetings), and #4 (public records policy) were corrected and will not be repeated. Finding #2 (record retention policy) was not corrected and will be repeated as a current year observation above.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

June 30, 2022

# OHIO AUDITOR OF STATE KEITH FABER



**BROWN MEMORIAL LIBRARY**

**PREBLE 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 7/14/2022**

88 East Broad Street, Columbus, Ohio 43215  
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This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)