







## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Northwest Regional Library System  
Wood County  
181 1/2 South Main Street  
Bowling Green, Ohio 43402

We have performed the procedures enumerated below on the Northwest Regional Library System, Wood County, Ohio's (the Library) receipts, disbursements and balances recorded in the cash basis accounting records for the fiscal years ended June 30, 2022 and 2021 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 fiscal years ended June 30, 2022 and 2021 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Library.

The Board of Trustees and the management of the Library have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Library's receipts, disbursements and balances recorded in their cash-basis accounting records for the fiscal years ended June 30, 2022 and 2021, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

### Cash and Investments

1. We recalculated the June 30, 2022 and June 30, 2021 bank reconciliations. We found no exceptions.
2. We agreed the July 1, 2020 beginning fund balances recorded in the Cash Journal to the June 30, 2020 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the July 1, 2021 beginning fund balances recorded in the Cash Journal to the June 30, 2021 balances in the Cash Journal. We found no exceptions.
3. We agreed the fiscal year 2022 and 2021 bank reconciliations as of June 30, 2022 and 2021 to the total fund cash balances reported in the Cash Journal and the financial statements filed by the Library in the Hinkle System. The amounts agreed.

4. We confirmed the June 30, 2022 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 June 30, 2022 bank reconciliation without exception.
5. We selected all reconciling debits (such as outstanding checks) from the June 30, 2022 bank reconciliation:
  - a. We traced each debit to the subsequent July bank statements. We found no exceptions.
  - b. We traced the amounts and dates to the check register and determined the debits were dated prior to June 30. We found no exceptions.
6. We selected all reconciling credits (such as deposits in transit) from the June 30, 2022 bank reconciliation:
  - a. We traced each credit to the subsequent July bank statement. We found no exceptions.
  - b. We agreed the credit amounts to the Check Register and determined they were dated prior to June 30. We found no exceptions.
7. We traced interbank account transfers occurring in June of 2022 and 2021 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.
8. We inspected investments held at June 30, 2022 and June 30, 2021 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 found no exceptions.

#### **Intergovernmental Cash Receipts**

We selected a total of five receipts from the State Distribution Transaction Lists (DTL) from fiscal year 2022 and a total of five from fiscal year 2021:

- a. We compared the amount from the above named reports to the amount recorded in the Receipt Ledger. The amounts agreed.
- b. We inspected the Receipt Ledger to determine these receipts were allocated to the proper fund. We found no exceptions.
- c. We inspected the Receipt Ledger to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.

#### **Other Receipts**

We selected 10 other receipts from the fiscal year ended June 30, 2022 and 10 other receipts from the fiscal year ended June 30, 2021 and:

- a. Agreed the receipt amount recorded in the Receipt Ledger to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions.
- c. Inspected the Receipt Ledger to determine the receipt was posted to the proper funds, and was recorded in the proper year. We found no exceptions.

**Debt**

1. The prior agreed-upon procedures documentation disclosed no debt outstanding as of June 30, 2020.
2. We inquired of management, and inspected the Cash Journal for evidence of debt issued during fiscal year 2022 or 2021 or debt payment activity during fiscal year 2022 or 2021. There were no new debt issuances, nor any debt payment activity during fiscal year 2022 or 2021.

**Payroll Cash Disbursements**

1. We selected one payroll check for all employees from fiscal year 2022 and one payroll check for all employees from fiscal year 2021 from the Individual Payroll Sheets and:
  - a. We compared the hours and pay rate, or salary recorded in the Individual Payroll Sheets to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
    - i. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
    - ii. We agreed these items to the information used to compute gross and net pay related to this check

We found no exceptions.
  - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions.
  - c. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
  - d. We 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 fiscal year ended June 30, 2022 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 fiscal year 2022. 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)	July 31, 2022	June 24, 2022	\$728.28	\$728.28
State income taxes	July 15, 2022	June 23, 2022	65.64	65.64
School District income tax	July 31, 2022	June 23, 2022	19.18	19.18
Local income tax	July 15, 2022	June 24, 2022	142.95	142.95
OPERS retirement	July 31, 2022	July 22, 2022	1,715.45	1,715.45

We found no exceptions.

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

1. From the Appropriations Ledger, we re-footed checks recorded as General Fund disbursements for *property maintenance* for fiscal year 2022. We found no exceptions.
2. We selected 10 disbursements from the Appropriation Journal for the fiscal year ended June 30, 2022 and 10 from the fiscal year ended June 30, 2021 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 Appropriation Journal 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 fiscal years ended June 30, 2022 and 2021 for the General fund. Expenditures did not exceed 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 149.43(B)(7)(c) 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 inquired with Library management and determined that the Library did not have any completed, denied, or redacted public records requests during the engagement period.
3. We inquired whether the Library had 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.
4. 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.
5. 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.
6. 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.
7. 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.
9. We inspected individual proof of attendance and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.

9. 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 were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. 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
  - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
  - c. 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 fiscal years ended June 30, 2022 and 2021 in the Hinkle system. We found no exceptions.

We were engaged by the Library to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination, or review engagement, 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.

We are required to be independent of the Library and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

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

February 16, 2023



# OHIO AUDITOR OF STATE KEITH FABER



**NORTHWEST REGIONAL LIBRARY SYSTEM**

**WOOD 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 2/28/2023**

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)