



OHIO AUDITOR OF STATE  
**KEITH FABER**







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Columbus, Ohio 43215  
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## **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES CERTIFICATE OF ACCOUNTABILITY**

Midpointe Library System  
Butler County  
Board of Trustees  
Travis Bautz, Executive Director  
125 South Broad Street  
Middletown, Ohio 45044

We have performed the procedures enumerated below as of July 31, 2025 related to the cash, investments and equipment in the custody of the Fiscal Officer office solely to assist you in the transition of the Fiscal Officer. The transition is the responsibility of the present and former officeholders.

The addressees have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the addressee's cash, investments and equipment. 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 those 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.

The procedures and the associated findings are as follows:

### **Cash and Investments Reconciliation at 7/31/2025**

1. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
2. We agreed bank balances on the reconciliation with month end bank statements. We agreed investment balances on the reconciliation to month-end statements obtained from the investment advisor.
3. We compared the amounts and/or description of the asset on the reconciliation to the statements.
4. We agreed reconciling items in excess of \$500 appearing on that reconciliation to canceled checks. The dates on those documents support that those items were proper reconciling items at July 31, 2025.
5. We confirmed collateral pledged at the applicable banking institutions and added this total to federal insurance coverage of deposits. The collateral exceeded deposits as of July 31, 2025.
6. We confirmed authorized signatories directly with the banks. The signatories the bank confirmed agreed with those the legislative body authorized in the bank signatories' resolution.

### Equipment

1. We selected the one item from the equipment listing dated July 31, 2025, representing equipment assigned to Fiscal Officer, recorded at a value exceeding \$3,099 and on August 19, 2025, we traced the item to its location described in the equipment listing. We found the item in the assigned location.
2. On August 19, 2025, we selected one item with a value exceeding \$3,099 from the Fiscal Officer's office, and traced the item to the equipment listing. The item we selected agreed to the description and location recorded in the equipment listing dated July 31, 2025.

The agreed-upon procedures engagement was conducted 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 cash, investments or equipment. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

We are required to be independent of the Fiscal Officer 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.

KEITH FABER  
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

August 28, 2025

# OHIO AUDITOR OF STATE KEITH FABER



## MIDPOINTE LIBRARY SYSTEM CERTIFICATE OF ACCOUNTABILITY

BUTLER 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 9/16/2025

65 East State 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)