



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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Bliss Memorial Public Library  
Seneca County  
20 South Marion Street  
P.O. Box 39  
Bloomville, Ohio 44818-0039

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of Bliss Memorial Public Library, Seneca County, Ohio (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 no significant compliance or accounting issues to report.

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

Our prior agreed-upon procedures engagement for the years ended December 31, 2017 and 2016 noted appropriations required by Ohio Admin. Code Section 117-8-02, did not match amounts recorded in the Appropriation Status Report. We have determined this matter was corrected for 2019 and 2018.

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

Keith Faber  
Auditor of State

Columbus, Ohio

June 15, 2020

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**BLISS MEMORIAL PUBLIC LIBRARY**

**SENECA 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 2, 2020**