



**RITTER PUBLIC LIBRARY
ERIE COUNTY**

AGREED-UPON PROCEDURES

FOR THE YEARS ENDED DECEMBER 31, 2021-2020

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Ritter Public Library
Erie County
5680 Liberty Avenue
Vermilion, Ohio 44089-1198

We have performed the procedures enumerated below on Ritter Public Library, Erie County, Ohio's (the Library) receipts, disbursements and balances recorded in the cash-basis accounting records for the years ended December 31, 2021 and 2020 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, 2021 and 2020 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 its cash-basis accounting records for the years ended December 31, 2021 and 2020, 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 December 31, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2019 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2021 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2020 balances in the Fund Ledger Report. We found no exceptions.

3. We agreed the 2021 and 2020 bank reconciliation Adjusted UAN Balances and Adjusted Bank Balances as of December 31, 2021 and 2020 to the total fund cash balances reported in the Fund Status Report and the financial statements filed by the Library in the Hinkle System. The amounts for 2021 did not agree. At December 31, 2021 the Adjusted UAN Balances were \$50 less than the total fund balances reported in the Fund Status Report and the Hinkle System filing.
4. We confirmed the December 31, 2021 bank account balances with the Library's financial institutions. We found no exceptions. The confirmed amounts did not agree to the amounts appearing in the December 31, 2021 bank reconciliation. At December 31, 2021 the amounts reported in the bank reconciliation were \$12,441 less than the amounts confirmed by the Library's financial institutions.
5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2021 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the Outstanding Payments Report and determined the debits were dated prior to December 31. We found no exceptions.
6. We selected the reconciling credit (such as a deposit in transit) from the December 31, 2021 bank reconciliation. We found the reconciling credit is an other adjusting factor in the amount of \$125 being carried forward from month-to-month in the accounting system. Accordingly, this reconciling adjustment could not be traced to subsequent redemption.
7. We inspected investments held at December 31, 2021 and December 31, 2020 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.

Property Taxes and Intergovernmental Cash 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 Erie and Lorain County Auditor Local Government Confirmations from 2021 and a total of five from 2020:
 - a. We compared the amount from the above named reports to the amount recorded in the Revenue Ledger Report. The amounts agreed except for the first half property tax settlement from Erie County in 2020. The receipt was recorded at net instead of gross resulting in receipts and disbursements being understated by \$3,994.
 - b. We inspected the Revenue Ledger Report to determine these receipts were allocated to the proper fund. We found no exceptions.
 - c. We inspected the Revenue Ledger 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 Revenue Ledger Report to determine whether it included two real estate tax receipts from each County Auditor for 2021 and 2020. The Revenue Ledger Report included the proper number of tax receipts for each year. We found no exceptions.
3. We inspected the Revenue Ledger Report to determine whether it included one Public Library Fund receipt per month for 2021 and 2020. We found no exceptions.

Debt

1. The prior audit documentation disclosed no debt outstanding as of December 31, 2019.
2. We inquired of management, and inspected the Revenue Ledger Report and Appropriation Ledger Report for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. There were no new debt issuances, nor any debt payment activity during 2021 or 2020.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2021 and one payroll check for five employees from 2020 from the Wage Detail Report and:
 - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard, legislatively-approved rate or salary).
 - i. We inspected the employee's personnel file for the retirement system, federal, state, and 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 inspected the fund and account code to which the check was posted to determine the posting was allowable based on the employee's duties as documented in the employee's personnel file or minute record. We found no exceptions.
 - c. 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 year ended December 31, 2021 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 2021. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes and Medicare	January 31, 2022	December 24, 2021	\$2,288	\$2,288
State income taxes	January 18, 2022	December 24, 2021	785	785
Local income tax (City of Elyria)	January 18, 2022	December 24, 2021	49	49
Local income tax (City of Sandusky)	January 18, 2022	December 24, 2021	67	67
Local income tax (City of Vermilion)	January 18, 2022	December 24, 2021	602	602
OPERS retirement	January 31, 2022	January 7, 2022	9,992	9,992

We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected ten disbursements from the Appropriation Ledger Report for the year ended December 31, 2021 and ten from the year ended December 31, 2020 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 Ledger 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 Appropriation Ledger Report for the year ended December 31, 2021 and December 31, 2020 and determined that the proceeds from the levy passed under Ohio Rev. Code § 5705.23 were used for the purposes stated in the resolution. We found not 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 years ended December 31, 2021 and 2020 for the General, Edge Estate and Building 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 public records requests (completed, denied, or redacted) during the engagement period.
3. We inquired whether the Library had a records retentions 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 its 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.
8. 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).
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:
- 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.

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined 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 § 121.22(G).
 - Formal Board of Trustee actions were adopted in open meetings.

We found no exceptions.

Contract Compliance

- We inspected the Appropriation Ledger Reports and identified the Library had expenditures subject to competitive bidding. We found no exceptions.
- We selected one contract over \$50,000 for improvements for 2021:
 - We inspected the sealed bids and board minutes for the contracted expenditure and determined the sealed bids were:
 - Opened at the next meeting of the Board of Trustees.
 - Publicly read by the Fiscal Officer.
 - Entered into the Board of Trustees' records.

We found no exceptions.

- We inspected the advertisements of the proposals for bids on the Library's website and in the newspaper and determined they were made as required by Ohio Rev. Code §§ 3375.41 and 7.16.

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. The Auditor of State has 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 its 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, 2021 and 2020 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

October 21, 2022

OHIO AUDITOR OF STATE KEITH FABER



RITTER PUBLIC LIBRARY

ERIE 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 11/10/2022

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This report is a matter of public record and is available online at
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