



OHIO AUDITOR OF STATE  
**KEITH FABER**





# OHIO AUDITOR OF STATE KEITH FABER



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## BASIC AUDIT REPORT

Centerburg Public Library  
Knox County  
Centerburg, Ohio 43011

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Centerburg Public Library, Knox County, (the Library) for the years ended December 31, 2022 and 2021.

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, 2022 and 2021.

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 issue to report.

### Current Year Observation

1. The Library did not have its Public Records Policy displayed in the Library. **Ohio Rev. Code § 149.43(E)(2)** requires that a public office must also create and post in a conspicuous place in the public office and in all locations where the public office has branch offices a poster describing its public records policy. The Library should create a poster describing its Public Records Policy and display/post it in a conspicuous place in the public office and in all locations where the Library has branch offices. Failure to do so could result in the violation of Sunshine Laws.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

September 28, 2023

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**CENTERBURG PUBLIC LIBRARY**

**KNOX 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 10/10/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)