



OHIO AUDITOR OF STATE
KEITH FABER



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BASIC AUDIT REPORT

Belle Center Free Public Library
Logan County
PO Box 336
103 South Elizabeth Street
Belle Center, Ohio 43310

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Belle Center Free Public Library, Logan County, (the Library) for the years ended December 31, 2023 and 2022.

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, 2023 and 2022.

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. We noted that the Library did not state the purpose for an executive session, held in 2022, in its Board of Trustees minute records. **Ohio Rev. Code § 121.22(C)** requires that the minutes of a regular or special meeting shall be promptly prepared, filed, and maintained and shall be open to public inspection. The minutes need only reflect the general subject matter of discussions in executive sessions authorized under division (G) or (J) of this section.

To hold an executive session, **Ohio Rev. Code § 121.22(G)** requires a majority of a quorum by roll call vote at a regular or special meeting for the sole purpose of the consideration of any of the following matters:

1. Specified employment matter (to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation) of a public employee/official or investigation of charges or complaints against a public employee, official, licensee, or regulated individual;
2. Purchase of property for public purpose or sale/disposition of property;
3. Conferences with an attorney for the public body concerning disputes that are the subject of pending or imminent court action;
4. Preparing for, conducting, or reviewing negotiations or bargaining sessions;
5. Matters required to be kept confidential by federal law or regulations or state statutes;
6. Specialized details of security arrangements and emergency response protocols;
7. Consideration of trade secrets for hospitals;
8. Confidential information related to marketing plans, business strategy, trade secrets, or personal financial statements of an applicant for economic development assistance, or to negotiations with other political subdivisions respecting (provided certain conditions apply).

Current Year Observation (Continued)

Ohio Rev. Code § 121.22(G) further requires the motion and vote to hold that executive session shall state which one or more of the approved matters listed in division (G)(2)-(8) of this section are the purposes for which the executive session is to be held. For division (G)(1), the same is required but the motion and vote need not include the name of any person to be considered at the meeting.

The Library should establish and implement procedures to verify the minute record states the purpose and adjournment of executive sessions. These procedures will help assure the proper policies are being followed and executive sessions are only used for allowable matters. Failure to do so could result in the Library being subject to litigation and possible fines and penalties being issued by the courts. Our prior audit also reported this compliance issue.

Current Status of Matters Reported in our Prior Engagement

2. In our prior audit, for the years ended December 31, 2021 and 2020, we reported that the Library did not have an adopted records retention schedule/policy during the years 2020 or 2021 as required by **Ohio Rev. Code § 149.43(B)(2)**. The Library has adopted a records retention schedule/policy as of March 2022.
3. In our prior audit, for the years ended December 31, 2021 and 2020, we reported that the Library did not include its public records policy in the policy manual as required by **Ohio Rev. Code § 149.43(E)(2)**. The Library included its public records policy in the policy manual for 2022 and 2023.



Keith Faber
Auditor of State
Columbus, Ohio

September 13, 2024

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BELLE CENTER FREE PUBLIC LIBRARY

LOGAN 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 9/26/2024

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