



**PERRY**

**& Associates CPAs**

**PASSION** *Beyond the Numbers*

**MARION PUBLIC LIBRARY  
MARION COUNTY**

**AGREED-UPON PROCEDURES  
FOR THE YEARS ENDED DECEMBER 31, 2023 - 2022**



OHIO AUDITOR OF STATE  
KEITH FABER



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Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

Board of Trustees  
Marion Public Library  
445 E. Church Street  
Marion, Ohio 43302

We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Marion Public Library, Marion County, prepared by Perry & Associates, Certified Public Accountants, A.C., for the period January 1, 2022 through December 31, 2023. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Marion Public Library is responsible for compliance with these laws and regulations.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

September 06, 2024

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MARION PUBLIC LIBRARY  
MARION COUNTY

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**INDEPENDENT ACCOUNTANT’S REPORT ON APPLYING AGREED-UPON PROCEDURES**

Marion Public Library  
Marion County  
445 E. Church Street  
Marion, Ohio 43302

We have performed the procedures enumerated below on the Marion Public Library, Marion County’s (the Library) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022 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, 2023 and 2022 and 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 their cash-basis accounting records for the years ended December 31, 2023 and 2022, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. 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, 2023 and December 31, 2022 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2022 beginning fund balances for each fund recorded in the Year to Date Fund Summary Report to the December 31, 2021 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2023 beginning fund balances for each fund recorded in Year to Date Fund Summary Report to the December 31, 2022 balances in the Year to Date Fund Summary Report. We found no exceptions.

### **Cash and Investments (Continued)**

3. We agreed the 2023 and 2022 bank reconciliation Adjusted Bank Balances as of December 31, 2023 and 2022 to the total fund cash balances reported in the Year to Date Fund Summary Report and the financial statements filed by the Library in the Hinkle System. The amounts agreed.
4. We observed the year-end bank balances on the financial institution's website. The balances agreed. We also agreed the confirmed balances to the amounts appearing in the December 31, 2023 bank reconciliation without exception.
5. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2023 bank reconciliation:
  - a. We traced each debit to the subsequent January and February bank statements. We found no exceptions.
  - b. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. We found no exceptions.
6. We inspected investments held at December 31, 2023 and December 31, 2022 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144 or 135.145. 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.

### **Intergovernmental Cash Receipts**

1. We selected a total of 5 receipts from the Marion County Audit Trail by Vendor or Account Report from 2023 and a total of 5 from 2022:
  - a. We compared the amount from the above named report to the amount recorded in the Register Report. The amounts agreed.
  - b. We inspected the Register Report to determine these receipts were allocated to the proper funds. We found no exceptions.
  - c. We inspected the Register 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 Register Report to determine whether it included 1 Public Library Fund receipt per month for 2023 and 2022. We found no exceptions.

### **Debt**

1. From the prior agreed-upon procedures documentation, we observed the leases were outstanding as of December 31, 2021.
  - a. These amounts agreed to the Library's January 1, 2022 balances on the summary we used in procedure 3.
  - b. We inspected the lease's final offering documents for all outstanding leases, and we confirmed the Library does not have any debt covenants
2. We inquired of management and inspected the Register Report for evidence of debt issued during 2023 or 2022 or debt payment activity during 2023 or 2022. All debt agreed to the summary we used in procedure 3.



**Debt (Continued)**

3. We obtained a summary of lease activity for 2023 and 2022 and agreed principal and interest payments from the related lease contracts to general fund payments reported in the Register Report. We also compared the date the debt service payments were due to the date the Library made the payments. We found no exceptions.

**Payroll Cash Disbursements**

1. We selected 1 payroll check for 5 employees from 2023 and 1 payroll check for 5 employees from 2022 from the Payroll Journal and:
  - a. We compared the hours and pay rate, or salary recorded in the Payroll Journal to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). We found no exceptions.
  - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We selected 3 new employees and Board of Trustees from 2023 and all new employees and Board of Trustees from 2022 and:
  - a. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
  - b. We agreed the items in a above to the Employee General Information Report  
 We found no exceptions.
3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2023 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 2023. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2024	January 19, 2024	\$6,832.81	\$6,832.81
State income taxes	January 15, 2024	January 12, 2024	\$3,994.60	\$3,994.60
Local income tax	January 15, 2024	January 12, 2024	\$3,486.24	\$3,486.24
OPERS retirement	January 30, 2024	December 20, 2023	\$28,247.03	\$28,247.03

We found no exceptions.

### **Non-Payroll Cash Disbursements**

1. We selected 10 disbursements from the Register Report for the year ended December 31, 2023 and 10 from the year ended 2022 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 Register 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.

### **Transfers**

1. We inspected all interfund transfers from 2023 and all from 2022 Register Reports and the transfers.
  - a. Were properly authorized. We found no exceptions.
  - b. Were transferred to the correct fund. We found no exceptions.
  - c. Were recorded at the correct amounts. We found no exceptions.

### **Compliance – Budgetary**

1. 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, 2023 and 2022 for the General, Let's Read 20 and Capital Projects fund Expenditures did not exceed appropriations.

### **Sunshine Law Compliance**

1. We inquired with Library management and determined that the Library did not have a public records policy during the engagement period as required by Ohio Rev. Code § 149.43(E)(2).
2.
  - a. We inquired with Library management and determined that the Library did not have any completed public records requests during the engagement period.
  - b. The Library did not have any denied public records requests during the engagement period.
  - c. The Library did not have any public records requests with redactions during the engagement period.
3. We inquired whether the Library had a records retention 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 inquired with Library management and determined that the Library did not have a public records policy during the engagement period therefore could not provide it to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2).
5. We inquired with Library management and determined that the Library did not have a public records policy during the engagement period therefore it could not be included in a policy manual as required by Ohio Rev. Code § 149.43(E)(2).

**Sunshine Law Compliance (Continued)**

6. We inquired with Library management and determined that the Library did not have a public records policy during the engagement period therefore it could not be displayed in all the branches of the Library as required by Ohio Rev. Code § 149.43(E)(2).
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:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained - retained, at a minimum, for the engagement period
  - d. 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:
  - a. Executive sessions were only held at regular or special meetings.
  - b. 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).
  - c. Formal governing board actions were adopted in open meetings.We found no exceptions.

**Other Compliance**

1. 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. Auditor of State 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 their 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, 2023 and 2022 in the Hinkle system. Financial information for 2022 was filed on March 6, 2023, which was not within the allotted timeframe.

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.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

July 23, 2024

# OHIO AUDITOR OF STATE KEITH FABER



**MARION PUBLIC LIBRARY**

**MARION 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 9/19/2024**

65 East State 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)