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October 16, 2014

TO: THE OFFICIALS OF KENDALLVILLE PUBLIC LIBRARY, NOBLE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Kendallville Public Library (Library), for the period of January 1, 2010 to December 31, 2013, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Library's financial statements, we did not follow *generally accepted auditing standards*. Accordingly, we do not express an opinion on any basic financial statement of the Library.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Library's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/. For years 2011 and later, the Annual Financial Reports filed by the Library can be found on the Gateway website: <https://gateway.ifionline.org/>.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Current Period Comments

- *The Annual Financial Report filed on Gateway for 2013 contained an error and did not properly reflect the financial activity of the Library.*

Year	Fund	(Beg Bal, Receipt, Disb, End Bal) Category	Amount Per Gateway	Amount Per Ledger	Difference
2013	Unemployment Fund	Receipts	\$ 19,635.12	\$ 21,732.09	\$ (2,096.97)
2013	Unemployment Fund	End Bal	21,219.41	23,316.38	(2,096.97)


- *No adopted salary schedule or resolution was presented for compensation of officers and employees for the year 2011.*

- *The Annual Financial Report for 2012 was not filed electronically until April 26, 2013, which is 58 days past the due date.*
- *The Library officials did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2012. The report was filed on April 26, 2013, which is 75 days past the due date.*

Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

This letter is intended for the information and use of the governing body and management of the Library. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on September 15, 2014, with Janice Delong, Business Manager, and Katherine Mullen, Library Director.


Paul D. Joyce, CPA
State Examiner