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B44294

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

October 16, 2014

TO: THE OFFICIALS OF ORLAND JOYCE LIBRARY ASSOCIATION, STEUBEN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Orland Joyce Library Association (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.

Unresolved Comments From Prior Report

- *The Library does not use forms and records prescribed by the Indiana State Board of Accounts for a public library, such as the Library Financial and Appropriation Records, claims, receipts, and checks. A similar comment appeared in prior Reports B28140, B33728, and B38210.*
- *As stated in prior Reports B28140, B33728, and B38210, the Library Association Board does not meet at least monthly as required by Indiana Code 36-12-2-23.*

Current Period Comments

- *The 2010 Library Annual Report (LAR) submitted to the Indiana State Board of Accounts and the Annual Financial Reports filed on Gateway for 2011, 2012, and 2013 did not include the Library Building fund.*

| <u>Years</u> | <u>Beginning Balance</u> | <u>Receipts</u> | <u>Disbursements</u> | <u>Ending Balance</u> |
|--------------|------------------------------|-----------------|----------------------|---------------------------|
| 2010 | \$ 35,616.00 | \$ 202.26 | \$ - | \$ 35,818.26 |
| 2011 | 35,818.26 | 98.93 | - | 35,917.19 |
| 2012 | 35,917.19 | 65.58 | 977.63 | 35,005.14 |
| 2013 | 35,005.14 | 28.86 | - | 35,034.00 |

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 August 14, 2014, with Bonnie Hollman, Treasurer.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner