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November 21, 2014

TO: THE OFFICIALS OF THE GREENSBURG PUBLIC LIBRARY, DECATUR COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Greensburg 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 Comment contained herein describes 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.

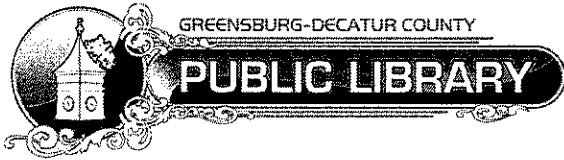
Current Period Comment

- *The Library did not provide a credit card policy for review. A credit card policy was not in use during the period of review.*

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 October 22, 2014, with Steven K. Brown, Treasurer, and Andrea Ingmire, Director. Any Official Response attached to this letter was not verified for accuracy.

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



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Re: Response to Audit Letter

This is a response to the Audit letter presented to the Greensburg Public Library on Tuesday, October 21, 2014.

In the audit letter the following Current Period Comments were made:

- The Library did not provide a credit card policy for review. A credit card policy was not in use during the period of review.

The Library has taken the following action:

- The Library Board of Trustees adopted a credit card policy at the September 30, 2014 regular board meeting.
- A copy of this policy was sent to the State Board of Accounts on October 24, 2014.

Sincerely,

Andrea Ingmire
Library Director

Steven Brown
Library Treasurer