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April 10, 2015

TO: THE OFFICIALS OF PIERCETON-WASHINGTON TOWNSHIP
PUBLIC LIBRARY, KOSCIUSKO COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Pierceton-Washington Township Public Library (Library), for the period of January 1, 2012 to December 31, 2014, 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 Comment From Prior Report

- The Annual Financial Report filed on Gateway for 2012, 2013, and 2014 contained a number of errors and did not properly reflect the financial activity of the Library.

<u>Years</u>	<u>Fund</u>	<u>(Beg Bal, Receipt, Disb, End Bal) Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2012	Operating	Receipts	\$ 79,853.75	\$ 81,680.56	\$ (1,826.81)
2012	LIRF	Receipts	10,000.00	12,512.15	(2,512.15)
2012	Operating	Disbursements	82,653.44	83,880.19	(1,226.75)
2012	Operating	Ending Balance	153,750.56	154,350.62	(600.06)
2012	LIRF	Ending Balance	209,694.74	212,206.39	(2,511.65)
2013	Operating	Begin Balance	153,750.56	154,350.62	(600.06)
2013	LIRF	Begin Balance	212,206.39	209,694.74	2,511.65
2013	Operating	Receipts	77,463.45	78,817.01	(1,353.56)
2013	LIRF	Receipts	1,618.79	51.29	1,567.50
2013	Operating	Disbursements	65,706.00	75,196.11	(9,490.11)
2013	Operating	Ending Balance	165,508.01	157,971.52	7,536.49
2013	LIRF	Ending Balance	211,313.53	212,257.68	(944.15)
2014	Operating	Begin Balance	165,508.01	157,971.52	7,536.49
2014	LIRF	Begin Balance	211,313.53	212,257.68	(944.15)
2014	Operating	Disbursements	76,054.87	68,518.38	7,536.49
2014	LIRF	Disbursements	14,135.13	15,079.28	(944.15)

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 February 4, 2015, with Pamela Myers, Director; and Connie Anderson, Treasurer.


Paul D. Joyce, CPA
State Examiner