

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT

OF

WASHINGTON TOWNSHIP PUBLIC LIBRARY

RANDOLPH COUNTY, INDIANA

January 1, 2012 to December 31, 2014



FILED
08/20/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Suzanne Robinson	01-01-12 to 12-31-15
Treasurer	Sharon Abshear	01-01-12 to 12-31-15
President of the Board	Kaylene Straley	01-01-12 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE WASHINGTON TOWNSHIP
PUBLIC LIBRARY, RANDOLPH COUNTY, INDIANA

This report is supplemental to our examination report of the Washington Township Public Library (Library), for the period from January 1, 2012 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Library. It should be read in conjunction with our Financial Statements Examination Report of the Library, which provides our opinion on the Library's financial statements. This report may be found at www.in.gov/sboa.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Results and Comments, incorporated within this report, was not verified for accuracy.

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

June 30, 2015

WASHINGTON TOWNSHIP PUBLIC LIBRARY
EXAMINATION RESULTS AND COMMENTS

COMPENSATION AND BENEFITS

Approved salary schedules detailing the compensation and benefits to be paid to Library employees were not presented for examination.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 4)

CONTRACTS

Payments totaling \$3,000 each year were received from Greensfork Township for services provided in 2012 and 2014. A payment totaling \$1,000 was received from Union Township for services provided in 2012. Written contracts describing the services to be provided and amounts to be paid were not presented for examination.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 4)

WASHINGTON TOWNSHIP PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on June 30, 2015, with Suzanne Robinson, Director, and Kaylene Straley, President of the Board.