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April 22, 2016

TO: THE OFFICIALS OF THE AURORA PUBLIC LIBRARY DISTRICT, DEARBORN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Aurora Public Library District (Library), for the period of January 1, 2010 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 statement, we did not follow auditing standards generally accepted in the United States of America. 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/](http://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 Reports filed on Gateway for 2011, 2013, and 2014 contained a number of errors and did not properly reflect the financial activity of the library.*

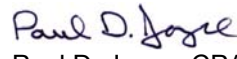
Years	Fund	Category	Amount Per Gateway	Amount Per Ledger	Difference
2011	Operating	Beginning Balance	\$ 449,274.52	\$ 448,434.31	\$ 840.21
2011	Operating	Receipts	972,663.32	974,247.69	(1,584.37)
2011	Operating	Disbursements	746,520.39	747,264.55	(744.16)
2013	Operating	Receipts	1,050,920.64	1,062,051.41	(11,130.77)
2013	Operating	Disbursements	893,655.17	913,752.58	(20,097.41)
2013	Operating	Ending Balance	1,021,291.28	1,012,323.64	8,967.64
2014	Operating	Beginning Balance	1,021,291.28	1,012,323.64	8,967.64
2014	Operating	Receipts	1,058,509.72	1,074,796.91	(16,287.19)
2014	Operating	Disbursements	862,765.22	870,068.33	(7,303.11)
2014	Operating	Ending Balance	1,217,035.78	1,217,052.22	(16.44)

*Adjustments to the Annual Financial Reports filed on Gateway were proposed and approved by the Library.*

- *Penalties, interest, and other charges were paid to four vendors in 2011, 2012, 2013, and 2014 in the amount of \$178 because payments were not made on a timely basis.*
- *The Annual Financial Report for 2012 was not filed electronically until April 23, 2013, which was 53 days past due.*
- *The Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) for 2012 was inaccurate. In 2012, the difference between the Form 100-R compensation reported and the actual compensation paid for ten employees ranged from \$30 to \$5,492.*
- *The Library officials did not timely file a Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2011 and 2014. The reports were filed on February 16, 2012, and February 12, 2015, which is 16 and 12 days past the due date, respectively.*

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 26, 2015, with Angela S. Burkhardt, Treasurer; Jan M. Tyler, President of the Library Board; Mary Alice Horton, Director; Janet Hall Loudon, Business Manager; and Roger L. Rullman, former Treasurer.

  
Paul D. Joyce, CPA  
State Examiner