



STATE OF INDIANA
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April 25, 2016

TO: THE OFFICIALS OF THE GREENTOWN AND EASTERN
HOWARD PUBLIC LIBRARY, HOWARD COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Greentown and Eastern Howard Public Library (Library), for the period of January 1, 2011 to December 31, 2015, 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 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 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 Payroll fund was overdrawn by \$1,136, \$1,604, and \$1,604, at December 31, 2012, December 31, 2013, and December 31, 2014, respectively.*
- *Several payments were observed which were not supported by adequate documentation, such as receipts, invoices, and other public records.*
- *Disbursements for Christmas meals and food for a retirement party paid from the Gift fund during the review period totaled \$2,397.*

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 11, 2016, with Julia Matheny, Treasurer of the Library Board; Marjorie Bontrager, Director; and Renda Hurst, Adult Service Librarian. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner