

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

SUPPLEMENTAL COMPLIANCE REPORT
OF
WINCHESTER COMMUNITY PUBLIC LIBRARY
RANDOLPH COUNTY, INDIANA
January 1, 2012 to December 31, 2014



FILED
04/29/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Jana Barnes	01-01-12 to 12-31-15
Treasurer	Thomas M. Herold	07-01-11 to 06-30-16
President of the Board	Beverly Manning	07-01-11 to 06-30-12
	Naomi Shores	07-01-12 to 06-30-14
	Beverly Manning	07-01-14 to 06-30-16



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE WINCHESTER COMMUNITY
PUBLIC LIBRARY, RANDOLPH COUNTY, INDIANA

This report is supplemental to our examination report of the Winchester Community 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

September 2, 2015

WINCHESTER COMMUNITY PUBLIC LIBRARY
EXAMINATION RESULTS AND COMMENTS

APPROPRIATIONS

The records presented for examination indicated the 2012 disbursements were in excess of the budgeted appropriation for the Rainy Day fund by \$580.

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

COMPENSATION AND BENEFITS

Compensation and benefits were paid to two employees whom were not included in the salary ordinance or resolution. The compensation and benefits paid to these employees was \$2,014.

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. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 4)

DEPOSITORY NOT APPROVED

Two certificates of deposits totaling \$500,000, each investment in the amount of \$250,000, were not invested with an approved depository selected by the treasurer of state.

Indiana Code 5-13-6-1(b) states:

"Except as provided in subsections (d), (f), and (g), all public funds collected by state officers, other than the treasurer of state, shall be deposited with the treasurer of state, or an approved depository selected by the treasurer of state not later than the business day following the receipt of the funds. The treasurer of state shall deposit daily on business days of the depository all public funds deposited with the treasurer of state. Deposits do not relieve any state officer from the duty of maintaining a cashbook under IC 5-13-5-1."

WINCHESTER COMMUNITY PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on September 2, 2015, with Jana Barnes, Director; Thomas M. Herold, Treasurer; and Beverly Manning, President of the Board.