



STATE OF INDIANA
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May 20, 2016

TO: THE OFFICIALS OF THE OXFORD PUBLIC LIBRARY, BENTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Oxford 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 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 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

- *Penalties, interest, and other charges were paid to the Indiana Department of Revenue in the amount of \$121 because payments were not made on a timely basis.*
- *Claims were not prepared for payments for withholding taxes that were paid through Electronic Fund Transfer (EFT).*
- *The 2013 Annual Financial Report (AFR) did not include the activity for the state withholdings.*
- *The AFRs for the years 2011, 2012, and 2014 were not filed until March 20, 2012, March 27, 2013, and April 24, 2015, respectively, which was 19 days, 26 days, and 54 days, respectively, past the due date.*

- The AFRs for 2011 through 2015 were not published in accordance with Indiana Code 5-3-1-3. They were published up to 59 days after the date required for publication.
- The AFR filed on Gateway for 2011, 2013, and 2014 did not agree to the Library's ledger as follows:

<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>
2011	Payroll	End Balance	\$ 1,471.51	\$ 1,742.01	\$ (270.50)
2013	Gift	Receipts	7,052.66	7,002.66	50.00
2014	Gift	Receipts	7,917.36	6,972.36	945.00
2014	Gift	Disbursements	7,383.96	7,183.96	200.00
2014	Gift	End Balance	12,846.79	13,591.79	(745.00)

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 March 21, 2016, with Kevin R. Logsdon, Treasurer, and Brittany Hays, Director. Any Official Response attached to this letter was not verified for accuracy.

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