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July 14, 2016

TO: THE OFFICIALS OF THE OHIO TOWNSHIP PUBLIC LIBRARY, WARRICK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Ohio Township 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 financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the checks was not returned.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate for 2015. Employer payments towards individual employee health, dental and vision insurance benefits, and employee share paid into PERF retirement by employer were included as compensation on the Form 100-R. These are not considered direct compensation payments to employees.*
- *Library officials did not timely file a Form 100-R with the Indiana State Board of Accounts for the year 2011. The report was filed on February 27, 2012, which was 27 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 May 2, 2016, with Trista Smith, Director; W. Blake Larson, Board President; and Colette McNeely, Administrative Assistance. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner