



STATE OF INDIANA
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July 14, 2016

TO: THE OFFICIALS OF THE CAMDEN-JACKSON TOWNSHIP
PUBLIC LIBRARY, CARROLL COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Camden-Jackson Township Public Library (Library), for the period of January 1, 2012 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

- *The Annual Financial Report (AFR) filed for 2012 and 2013 contained errors and did not match the Library's records as follows:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per AFR</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2012	Payroll W/H	Receipts	\$ -	\$ 95.55	\$ (95.55)
2012	Payroll W/H	End Bal	-	95.55	(95.55)
2013	Payroll W/H	Beg Bal	-	95.55	(95.55)
2013	Payroll W/H	Disb	-	95.55	(95.55)

- *For 2012, the transfer from the Library Operating fund to Rainy Day was in excess of the 10 percent permitted by statute by \$192.*

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 4, 2016, with Tamara A. Gibbs, Director; Jean Beamer, Bookkeeper; and Vanessa McKinney, Treasurer. Any Official Response attached to this letter was not verified for accuracy.

A handwritten signature in blue ink that reads "Paul D. Joyce". The signature is written in a cursive style with a large, stylized "J".

Paul D. Joyce, CPA
State Examiner