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August 11, 2016

TO: THE OFFICIALS OF THE YORK TOWNSHIP 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 York 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 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

- *Receipts were not issued when money is received.*
- *The Board had not adopted a salary schedule establishing the compensation of officers and employees.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. The 2011-2015 100-R stated the Director's total compensation was \$3,320 for each year, but the Director was actually paid \$2,904 in 2011, \$3,020 in 2012, \$3,460 in 2013, \$3,208 in 2014 and 2015.*
- *The Annual Financial Report for 2013 was not filed electronically until March 7, 2014, which was six days after the due date.*

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 26, 2016, with Pamela Molter, Treasurer. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner