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August 11, 2016

TO: THE OFFICIALS OF THE EARL PARK-RICHLAND 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 Earl Park-Richland 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

- *Receipts were not issued when money was received.*
- *The bank reconciliation only included a lump sum for outstanding checks instead of listing each check number and amount separately.*
- *The records presented for review indicated the following disbursements in excess of budgeted appropriations:*

<u>Year</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2011	Operating	<u>\$ 211.87</u>

- *The Annual Financial Report (AFR) filed did not agree to 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>
2011	LIFR	Beg. Bal.	\$ 20,475.00	\$ 6,000.00	\$ 14,475.00
2011	LIFR	End Bal.	20,475.00	-	20,475.00
2011	LIFR	Disb.	-	6,000.00	(6,000.00)
2012	LIFR	Beg. Bal.	20,475.00	-	20,475.00
2012	LIFR	End Bal.	20,475.00	-	20,475.00
2013	LIFR	Beg. Bal.	20,475.00	-	20,475.00
2013	LIFR	Receipts	531.20	10,531.20	(10,000.00)
2013	Rainy Day	Disb.	7,985.05	7,659.23	325.82
2013	Gift	Disb.	3,468.51	3,588.21	(119.70)
2013	Rainy Day	End Bal.	-	325.82	(325.82)
2013	Gift	End Bal.	3,588.21	3,468.51	119.70
2013	LIFR	End Bal.	15,243.00	4,768.00	10,475.00
2014	LIFR	Beg. Bal.	15,243.00	4,768.00	10,475.00
2014	LIFR	Disb.	-	4,768.00	(4,768.00)
2014	LIFR	End Bal.	15,243.00	-	15,243.00
2015	LIFR	Beg. Bal.	15,243.00	-	15,243.00
2015	LIFR	End Bal.	15,243.00	-	15,243.00
2015	Operating	Disb.	38,854.91	36,814.91	40.00
2015	Operating	Beg. Bal.	62,144.90	62,184.90	(40.00)

- *The majority of the differences were due to the investments not included in the ledgers until they were redeemed or purchased.*
- *The AFR for 2015 was filed three days after the due date and contained all zeros and was subsequently corrected by the Director during the review period.*

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 James Powell, Treasurer, and Brandy Justice, Director. Any Official Response attached to the letter was not verified for accuracy.

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