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B46892

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September 15, 2016

TO: THE OFFICIALS OF THE KNOX COUNTY PUBLIC LIBRARY, KNOX COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Knox County 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 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.ifonline.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 various vendors for utilities and supplies in the amount of \$104 because payments were not made on a timely basis.*
- *The Library did not have a credit card policy approved by the Library Board.*
- *The Annual Financial Report (AFR) filed for 2014 and 2015 did not match the Library's records as shown below:*

Year	Fund	Category	Amount per AFR	Amount Per Ledger	Difference
2014	General	Receipt	\$ 1,371,612.71	\$ 1,382,710.08	\$ (11,097.37)
2014	General	Disbursement	1,207,286.66	1,202,286.66	5,000.00
2014	General	End Balance	710,428.95	726,526.32	(16,097.37)
2015	General	Beg Balance	710,428.95	726,526.32	(16,097.37)
2015	General	Receipt	1,425,668.68	1,409,571.31	16,097.37

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 July 7, 2016, with Emily Cooper Bunyan, Director; John Houchins, Business Manager; James Beery, Treasurer; Thelma Morrison, Board member; and Rebecca Nowaskie, President of the Library Board. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner