

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

SUPPLEMENTAL COMPLIANCE REPORT

OF

BEDFORD PUBLIC LIBRARY

LAWRENCE COUNTY, INDIANA

January 1, 2011 to December 31, 2014



**FILED**  
10/25/2016



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Examination Result and Comment: Appropriations.....	4
Exit Conference .....	5

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Susan Miller	01-01-11 to 12-31-16
Treasurer	Shelly Fish	01-01-11 to 12-31-16
President of the Board	Wendy Butterfield	01-01-11 to 12-31-11
	Mark Vice	01-01-12 to 12-31-13
	Jesse McKee	01-01-14 to 12-31-15
	Dan Bortner	01-01-16 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE BEDFORD PUBLIC LIBRARY, LAWRENCE COUNTY, INDIANA

This report is supplemental to our examination report of the Bedford Public Library (Library), for the period from January 1, 2011 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Library. It should be read in conjunction with our Financial Statements Examination Report of the Library, which provides our opinion on the Library's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Result and Comment contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Result and Comment, incorporated within this report, was not verified for accuracy.

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

August 29, 2016

BEDFORD PUBLIC LIBRARY  
EXAMINATION RESULT AND COMMENT

**APPROPRIATIONS**

The records presented for examination indicated the following expenditures in excess of budgeted appropriations:

<u>Years</u>	<u>Fund</u>	<u>Excess Amount</u> <u>Disbursed</u>
2011	Construction	\$ 305,011
2012	Construction	62,357
2013	Construction	152,022
2014	Construction	136,400

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

BEDFORD PUBLIC LIBRARY  
EXIT CONFERENCE

The contents of this report were discussed on August 29, 2016, with Susan Miller, Director, and Shelly Fish, Treasurer.