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B47106

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October 31, 2016

TO: THE OFFICIALS OF THE OTTERBEIN-BOLIVER 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 Otterbein-Boliver Township Public Library (Library), for the period of January 1, 2011 to December 31, 2013, 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

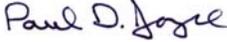
- *Fines and fees for 2012 and 2013 were deposited up to 28 days after the date of the collection.*
- *On two occasions in 2013 the Library Director was paid two weeks in advance.*
- *Payroll taxes, except for the local county tax, were not properly withheld from employee's wages in September 2013.*
- *The Treasurer and janitor were paid without federal, state, and local taxes being withheld for 2011, 2012, and 2013.*
- *Payroll taxes withheld were not properly remitted to the Internal Revenue Service (IRS) for the third quarter in 2011, but the taxes were subsequently paid in 2014. The penalties and interest were incurred, but subsequently waived by the IRS.*

- *The records presented for review indicated the following disbursements were in excess of appropriations:*

<u>Years</u>	<u>Fund</u>	<u>Excess Amount</u> <u>Disbursed</u>
2011	Debt Service	\$ 3,000
2012	Debt Service	2,000
2013	Debt Service	48,750

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 August 25, 2016, with Courtney Metzinger, Treasurer, and Patti Foster, Library Director. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner