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B47220

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November 18, 2016

TO: THE OFFICIALS OF THE REMINGTON-CARPENTER TOWNSHIP
PUBLIC LIBRARY, JASPER COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Remington-Carpenter 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://www.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

- *The Library Board did not approve a formal credit card policy.*
- *The Library officials did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2014. The report was filed fourteen days past the due date.*
- *The Annual Financial Reports (AFR) filed for 2013 through 2015 contained errors and did not match the records of the Library as shown below:*


<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per AFR</u>	<u>Amount per Ledger</u>	<u>Difference</u>
2013	Operating	Receipt	\$ 148,785.00	\$ 148,805.87	\$ (20.87)
2013	Culp Money Market	Receipt	122,901.14	122,912.38	(11.24)
2013	Gift	Disb.	-	2,922.19	(2,922.19)
2013	Operating	Disb.	134,457.00	134,498.48	(41.48)
2013	Gift	End. Bal.	6,575.00	3,653.39	2,921.61

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per</u> <u>AFR</u>	<u>Amount per</u> <u>Ledger</u>	<u>Difference</u>
2013	Culp Money Market	End. Bal.	\$ 126,957.98	\$ 126,947.14	\$ 10.84
2013	Operating	End. Bal.	156,116.41	156,137.00	(20.59)
2014	Gift	Beg. Bal.	3,659.39	3,653.39	6.00
2014	Operating	Beg. Bal.	156,116.41	156,137.00	(20.59)
2014	Operating	Receipts	191,655.33	134,542.59	(57,112.74)
2014	Operating	Disb.	139,183.10	134,815.10	(4,368.00)
2014	Operating	End. Bal.	208,609.23	155,843.90	52,765.33
2015	Operating	Beg. Bal.	163,392.96	155,843.90	(7,549.06)
2015	Operating	Receipts	143,692.01	141,382.25	(2,309.76)
2015	Operating	Disb.	133,916.59	133,161.19	755.40
2015	Culp Money Market	Disb.	-	13,037.50	(13,037.50)
2015	Operating	End Bal.	173,168.38	164,064.96	9,103.42
2015	Culp Money Market	End Bal.	126,957.98	113,920.48	13,037.50

- *The bank reconcilements included unidentified differences for the years 2012 through 2015.*
- *The financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the checks were not returned.*

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 11, 2016, with Agnes Dombrowski, Assistant Treasurer; Louise Knochel, President of the Library Board; and Sue Waibel, Director. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner