

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

SUPPLEMENTAL COMPLIANCE REPORT
OF
WALTON & TIPTON TOWNSHIP PUBLIC LIBRARY
CASS COUNTY, INDIANA
January 1, 2012 to December 31, 2015



FILED
03/10/2017

TABLE OF CONTENTS

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

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Gordon Southern Karen Troutman	01-01-12 to 06-30-13 07-01-13 to 12-31-17
Treasurer	Christy M. McCloskey	01-01-12 to 12-31-17
President of the Board	Paul Bauer Marlene Remley	01-01-12 to 07-10-13 07-11-13 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

TO: THE OFFICIALS OF THE WALTON & TIPTON TOWNSHIP
PUBLIC LIBRARY, CASS COUNTY, INDIANA

This report is supplemental to our examination report of the Walton & Tipton Township Public Library (Library), for the period from January 1, 2012 to December 31, 2015. 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/.

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 describes the identified reportable instance 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

January 18, 2017

**WALTON & TIPTON TOWNSHIP PUBLIC LIBRARY
EXAMINATION RESULT AND COMMENT**

ANNUAL FINANCIAL REPORTS

The Annual Financial Reports for 2012, 2013, 2014, and 2015 did not match the records of the Library. Payroll withholding accounts were not properly reported for receipts and disbursements totals. Payroll withholding receipts were recorded as negative disbursements and were netted against the payroll withholding disbursements. This reduced or eliminated the activity of the payroll withholding accounts.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

WALTON & TIPTON TOWNSHIP PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on January 18, 2017, with Karen Troutman, Director, and Christy M. McCloskey, Treasurer.