

**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



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#### 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

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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/](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 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.