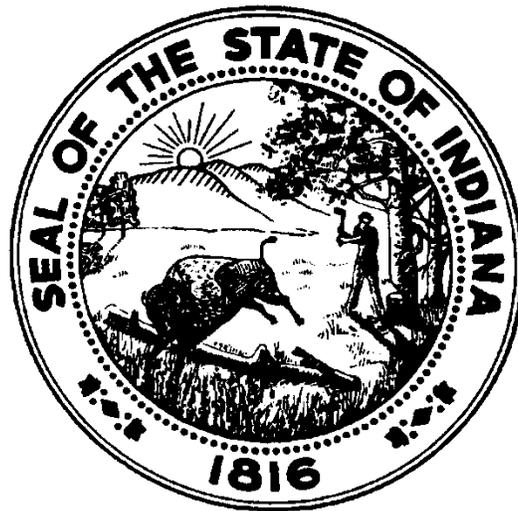


**ACCOUNTING AND UNIFORM COMPLIANCE
GUIDELINES MANUAL FOR LIBRARIES**



Reissued 2013

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APPENDIX

PREFACE

This Accounting and Uniform Compliance Guidelines Manual is for use by all public libraries in the State of Indiana. We urge each library board member, treasurer, and library director to carefully study the manual and refer to it often. Only by proper use of the manual will it serve the purpose for which it has been developed.

We will make every effort, as changes develop or new problems arise, to keep the manual current by issuing revisions and supplemental material. When received, you should see that new material is placed in the manual and, where indicated as "revised," the former material discarded. The manual is issued for the use of the library officials and shall be preserved for future reference as property of the library.

We hope you will find the manual to be helpful and we invite all library officials to offer suggestions for its improvement.

Bruce A. Hartman, CPA, State Examiner
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INTRODUCTION

Indiana public libraries draw their powers and authority from the various library laws included in Title 36, Article 12 of the Indiana Code [IC 36-12]. Libraries are subject to the regulations included in these laws and in other general statutes which apply to all political subdivisions.

IC 36-12-3-3 gives the library board the authority to govern and set policy for all the affairs of the library. This includes the power to establish funds to keep money and securities of the library. [IC 36-12-3-11]

Chapter 1 discusses various regulations and laws regarding the activities of the board, the conduct of meetings, public records, and the administration of the library. It also includes a calendar summarizing the year's activities.

Chapter 2 discusses budgeting and appropriations as well as the sources and uses of funds for libraries.

Chapter 3 covers the financial accounting and record keeping activities required of libraries.

Chapter 4 discusses prescribed forms, taxes, and general information.

Chapter 5 provides information related to computer systems and the internal control requirements for those systems.

Chapters 6 through 13 overview the statutory requirements and uniform compliance guidelines related to public proceedings, public records, conflict of interest, compensation and benefits, deposit and investment of public funds, public purchases, inventory of fixed assets, public works projects, leases, and disposal of real or personal property.

GENERAL INFORMATION

LEGAL REFERENCES

Throughout this Manual, legal references are furnished, where applicable, to facilitate locating statutes, opinions of the Attorney General, and Court decisions touching on the subject discussed. These references are only to assist in the resolution of questions and should not be construed as legal opinions of the State Board of Accounts. If a question arises that is not answered by one of the references furnished, or if a statute, opinion or court decision requires further interpretation, consult the library attorney.

All references to statutes are to the Indiana Code and to the title, article, chapter, and section of the Code. For example, IC 5-11-1-2 refers to Title 5, Article 11, Chapter 1, Section 2 of the Code.

In using the Indiana Code it is important to remember that the entire Code is not reprinted each year and the latest supplemental volume(s) should always be reviewed for any laws which may have been enacted since the entire Code was last reprinted.

References to Official Opinions of the Attorney General are usually shown as "OAG" followed by the number of the opinion and the year it was issued or, if no number was assigned, the exact date of issuance.

This manual is intended to be used only as a guide to certain laws governing library operations; it does not contain all laws pertaining to library operations. The Indiana Code and any applicable federal regulations should be consulted in conjunction with all library transactions and operational procedures.

CHAPTER AND PARAGRAPH HEADINGS

The chapter and paragraph headings contained in this manual are for convenience of the reader only and have no other significance, legally or otherwise.