



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

00000291A

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August 4, 2023

TO: THE OFFICIALS OF THE BARTHOLOMEW COUNTY PUBLIC  
LIBRARY, BARTHOLOMEW COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Bartholomew County Public Library (Library), Bartholomew County, for the period of January 1, 2019 to December 31, 2022, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

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 Library's Annual Financial Reports filed by management can be found on the Gateway Website: [www.gateway.ifionline.org](http://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.

**Comments**

**BANK ACCOUNT RECONCILIATIONS**

*Condition and Context*

Depository reconciliations of the fund balances to the bank account balances were not conducted for all accounts. As a result, the Library depository accounts did not reconcile to the ending cash and investments balance reported in its Annual Financial Reports (AFR) throughout the engagement period. The ending cash and investments balance as of December 31, 2019, was \$58,530, more than the adjusted bank balance. However, the ending cash and investments balances as of December 31, 2020, 2021, and 2022, were \$24,058, \$24,087, and \$24,065 less than the adjusted bank balance, respectively.

In addition, the Library did not ensure that fund balances reported in its AFRs agreed to the fund balances in the Library's ledger.

*Criteria*

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

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

"The state examiner shall require from every audited entity 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](#)."

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

The Schedule of Cash and Investment Balances - Regulatory Basis is presented as other information. It has not been subjected to any auditing procedures, and, accordingly, we do not express an opinion or provide any assurance on it.

SCHEDULE OF CASH AND INVESTMENT  
BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2022

Fund	Cash and Investments 12-31-22
Operating	\$ 2,253,270
Rainy Day	609,376
State Technology Fund Grant	1
Library Improvement Reserve (LIRF)	699,737
PLAC	-
BCPL Employee Benefit Trust	259,376
Indiana Humanities	589
COVID Grant	-
Community Webs	415
ASU Grant	-
Community Fund Grant	1,156
APP Grant Fund	-
Gift	219,477
Total	<u>\$ 4,043,397</u>

Any Official Response to the Comments, incorporated within this report, was not verified for accuracy.

The contents of this report were communicated to Jason Hatton, Director; Gary M. Gron, President of the Library Board; and Stephen Shipley, Treasurer, on July 20, 2023.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner