

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

COMPLIANCE REPORT

OF

JOHNSON COUNTY PUBLIC LIBRARY

JOHNSON COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**  
08/08/2023



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Lisa Lintner	01-01-21 to 12-31-23
Treasurer	Kathleen Ratcliff	01-01-21 to 12-31-23
President of the Library Board	Kirk Bixler Dan Mitchell	01-01-21 to 03-31-22 04-01-22 to 12-31-23



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

The Johnson County Public Library (Library) is considered a component unit of Johnson County (County) under accounting principles generally accepted in the United States of America. The Library's financial information was audited as part of the County's financial statements for the period from January 1, 2021 to December 31, 2021. The Financial Statements Audit Report of the County, which provides audit opinions on the County's financial statements, and which includes the Library's financial information, may be found at [www.in.gov/sboa](http://www.in.gov/sboa).

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Johnson County and its significant component units. As a significant component unit of the County, the firm performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The procedures performed did not indicate any instances of noncompliance that warranted comment at this time. The procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Library's Annual Financial Report information can be found on the Indiana Gateway for Government Units financial reporting system website: <https://gateway.ifionline.org> and has not been subjected to any audit procedures.

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

March 29, 2023

JOHNSON COUNTY PUBLIC LIBRARY  
EXIT CONFERENCE

The contents of this report were discussed on July 21, 2023, with Lisa Lintner, Director.