

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

COMPLIANCE EXAMINATION REPORT

OF

PAOLI PUBLIC LIBRARY

ORANGE COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

08/17/2023



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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August 17, 2023

To: The Officials of the Paoli Public Library
Paoli Public Library
100 W Water Street
Paoli, IN 47454

This report is supplemental to the audit report of the Paoli Public Library (Library), for the period from January 1, 2019 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the Library. It should be read in conjunction with the financial statement audit report of the Library, which provides an 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 engaged private examiners under our review to perform the audit of the Library and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for the Paoli Public Library prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2019 to December 31, 2022. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

We call your attention to the finding in the report on page 3.

The report is filed with this letter in our office as a matter of public record.

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

Tammy R. White, CPA
Deputy State Examiner

PAOLI PUBLIC LIBRARY

Orange County, Indiana
January 1, 2019 to December 31, 2022

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PAOLI PUBLIC LIBRARY
SCHEDULE OF OFFICIALS
January 1, 2019 to December 31, 2022

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Tammie Johnson	01-01-19 to 12-31-22
Board Treasurer	Lee Collins	01-01-19 to 12-31-22
President of the Board	Heather Nichols	01-01-19 to 12-31-22

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the Paoli Public Library

We have examined the Paoli Public Library ("Library") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Libraries* during the period January 1, 2019 to December 31, 2022. Management of the Library is responsible for the Library's compliance with the specified requirements. Our responsibility is to express an opinion on the Library's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Library complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Library complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Library's compliance with specified requirements.

Our examination disclosed material noncompliance with the *Accounting and Uniform Guidelines Manual For Special Libraries* applicable to the Library during the period January 1, 2019 to December 31, 2022, as described item 2022-001 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the Library complied, in all material respects, with the aforementioned requirements during the period January 1, 2019 to December 31, 2022.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
July 27, 2023

PAOLI PUBLIC LIBRARY
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS
January 1, 2019 to December 31, 2022

FINDING 2022-001: New Hire Reporting

Criteria: Per the Federal Work Opportunity Reconciliation Act of 1996 and Uniform Compliance Guidelines Manual For Indiana Public Libraries states in part, "All employees must report "new hires" to the Indiana Department of Workforce Development. The report must be filed within twenty (20) days after the hire date and contain the employee's name, address, and social security number."

Condition: During testing of SBOA compliance, management noted the IDWD forms have not been filled out for new hires within the required amount of time.

PAOLI PUBLIC LIBRARY
EXIT CONFERENCE
January 1, 2019 to December 31, 2022

The contents of this report were discussed on July 27, 2023, with Tammie Johnson, Director; Miles Flynn, Vice President of the Board; and Heather Nichols, President of the Board.