

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

COMPLIANCE EXAMINATION REPORT

OF

BREMEN PUBLIC LIBRARY

MARSHALL COUNTY, INDIANA

January 1, 2021 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 Bremen Public Library  
Bremen Public Library  
304 N Jackson St.  
Bremen, IN 46506

This report is supplemental to the audit report of Bremen Public Library (Library), for the period January 1, 2021 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/](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 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 Bremen Public Library prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2021 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

BREMEN PUBLIC LIBRARY

Marshall County, Indiana  
January 1, 2021 to December 31, 2022

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BREMEN PUBLIC LIBRARY  
SCHEDULE OF OFFICIALS  
January 1, 2021 to December 31, 2022

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Christopher Scandling	01-01-21 to 12-31-22
Head of Library Services	Terrie Bickel	01-01-21 to 12-31-22
President of the Board	Brad Yoder	07-01-21 to 12-31-22
	Kim Meyer	01-01-21 to 06-30-22

## INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the Bremen Public Library ("Library") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Libraries* during the period January 1, 2021 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 Compliance Guidelines Manual for Libraries* applicable to the Library during the period January 1, 2021 to December 31, 2022, as described in 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, 2021 to December 31, 2022.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
July 25, 2023

BREMEN PUBLIC LIBRARY  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
January 1, 2021 to December 31, 2022

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**FINDING 2022-001: CAPITAL ASSETS**

**Criteria:** Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual for Libraries states in part, *“Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records.”*

**Condition:** During testing of capital assets, we noted the Library’s detailed listing of capital assets did not materially reconcile with the detailed listing of capital assets found on the Indiana Gateway portal, which is comprised of data entered by the Library as part of the annual financial reporting procedures.

BREMEN PUBLIC LIBRARY  
EXIT CONFERENCE  
January 1, 2021 to December 31, 2022

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The contents of this report were discussed on July 25, 2023 with Christopher Scandling, Executive Director, Terrie Bickel, Head of Library Services, and Cynthia McKenzie, President of the Board.