

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

COMPLIANCE EXAMINATION REPORT

OF

WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY

DEKALB COUNTY, INDIANA

January 1, 2018 to December 31, 2022



**FILED**  
09/20/2023



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

September 20, 2023

To: The Officials of the Waterloo-Grant Township Public Library  
Waterloo-Grant Township Public Library  
300 S Wayne St  
Waterloo, IN 46793

This report is supplemental to the audit report of the Waterloo-Grant Township Public Library (Library), for the period from January 1, 2018 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 the Waterloo-Grant Township Public Library prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2018 to December 31, 2022. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the Indiana 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

**COMPLIANCE EXAMINATION OF**  
WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY  
DeKalb County, Indiana  
January 1, 2018 to December 31, 2022

WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY

DeKalb County, Indiana  
January 1, 2018 to December 31, 2022

CONTENTS

SCHEDULE OF OFFICIALS .....	1
INDEPENDENT ACCOUNTANT'S REPORT .....	2
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS:	
2022-001: LIST OF EMPLOYEES NOT FILED WITH COUNTY TREASURER.....	3
EXIT CONFERENCE .....	4

WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY  
SCHEDULE OF OFFICIALS  
For the period January 1, 2018 to December 31, 2022

---

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Sarah Kaufman	01-01-18 to 07-16-20
	Jenn Hernandez (interim)	07-17-20 to 10-03-21
	Lilliah Grote	10-04-21 to 12-31-22
Treasurer	Roderick Pressler	01-01-18 to 12-31-19
	Jan Hoffmeister	01-01-20 to 12-31-22
President of the Board	Mavis Sutton	01-01-18 to 12-31-22



## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Waterloo-Grant Township Public Library

We have examined the Waterloo-Grant Township Public Library's ("Library") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Libraries* during the period January 1, 2018 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, 2018 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, 2018 to December 31, 2022.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
August 28, 2023

WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
January 1, 2018 to December 31, 2022

---

**FINDING 2022-001: LIST OF EMPLOYEES NOT FILED WITH COUNTY TREASURER**

**Criteria:** Indiana Code 6-1.1-22-14(a) states in part, *"On or before June 1 and December 1 of each year . . . the disbursing officer of each political subdivision and the township executive shall certify the names and addresses of each person who has money due from the political subdivision to the treasurer of each county in which the political subdivision is located."*

**Condition:** During testing, we noted that the June 2020 list of employees was not filed with the County Treasurer.

WATERLOO-GRANT TOWNSHIP PUBLIC LIBRARY  
EXIT CONFERENCE  
January 1, 2018 to December 31, 2022

---

The contents of this report were discussed on August 28, 2023 with Lissa Davidson, Bookkeeper, Lilliah Grote, Library Director, and Mavis Sutton, President of the Board.