

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

COMPLIANCE EXAMINATION REPORT

OF

NOBLE COUNTY PUBLIC LIBRARY

NOBLE COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED

10/13/2023



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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October 13, 2023

To: The Officials of the Noble County Public Library
Noble County Public Library
813 E Main St
Albion, IN 46701

This report is supplemental to the audit report of the Noble County Public Library (Library), for the period from 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/.

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 Noble County 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.

Tammy R. White, CPA
Deputy State Examiner

NOBLE COUNTY PUBLIC LIBRARY

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

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NOBLE COUNTY PUBLIC LIBRARY
SCHEDULE OF OFFICIALS
For the period January 1, 2021 to December 31, 2022

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|-----------------------------------|-----------------------------|--|
| Director | Sandra Petrie | 01-01-21 to 12-31-22 |
| Treasurer | Ashley Libben | 01-01-21 to 12-31-22 |
| President of the Library Board | Gwen Jones Loree Sprague | 01-01-21 to 12-31-21 01-01-22 to 12-31-22 |



INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the Noble County Public Library

We have examined the Noble County 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 Unit 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 Unit complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Unit 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
August 29, 2023

NOBLE COUNTY PUBLIC LIBRARY
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS
January 1, 2021 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 the June 2022 list of employees was not filed with the County Treasurer.

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

The contents of this report were discussed on August 29, 2023 with Sandra Petrie, Library Director, Ashley Libben, Treasurer, and Diane Allen, Vice President of the Board.