

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

COMPLIANCE EXAMINATION REPORT

OF

ST. JOSEPH COUNTY PUBLIC LIBRARY

ST. JOSEPH COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED

10/13/2023



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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October 13, 2023

To: The Officials of the St. Joseph County Public Library
St. Joseph County Public Library
304 S. Main St.
South Bend, IN 46601

This report is supplemental to the audit report of the St. Joseph 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.

We have reviewed the Supplemental Audit Report for the St. Joseph 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.

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

ST JOSEPH COUNTY PUBLIC LIBRARY

Saint Joseph County, Indiana
January 1, 2021 to December 31, 2022

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ST JOSEPH 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 | Debra Futa | 01-01-21 to 03-31-22 |
| | Trish Coleman (Interim) | 04-01-22 to 06-30-22 |
| | Stephanie Murphy | 07-01-22 to 12-31-22 |
| Treasurer | Nancy Korpai | 01-01-21 to 07-31-21 |
| | Kelley Kitchen | 08-01-21 to 07-25-22 |
| | (Vacant) | 07-26-21 to 09-21-22 |
| | Onjanette Dancler | 09-22-22 to 12-31-22 |
| President of the Board | Christine Pochert-Ringle | 01-01-21 to 12-31-22 |

INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the St Joseph 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 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 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.

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

Indianapolis, Indiana
September 14, 2023

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

The contents of this report were discussed on September 14, 2023 with Stephanie Murphy, Director, Onjanette Dancler, Treasurer, Dr. Marvin Curtis, Board President, Alan Feldbaum, Board Secretary, Terry Rensberger, Board Member, and Christine Pochert-Ringle, Board Member.