

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

COMPLIANCE EXAMINATION REPORT

OF

KENTLAND-JEFFERSON TOWNSHIP PUBLIC LIBRARY

NEWTON COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**

11/17/2023



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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November 17, 2023

To: The Officials of the Kentland-Jefferson Township Public Library  
Kentland-Jefferson Township Public Library  
201 E. Graham St.  
Kentland, IN 47951

This report is supplemental to the audit report of the Kentland-Jefferson Township 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/](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 Kentland-Jefferson Township 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 Indiana 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". The signature is written in a cursive, flowing style.

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF**  
KENTLAND-JEFFERSON TOWNSHIP PUBLIC LIBRARY  
Newton County, Indiana  
January 1, 2019 to December 31, 2022

KENTLAND-JEFFERSON TOWNSHIP PUBLIC LIBRARY

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

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KENTLAND-JEFFERSON TOWNSHIP PUBLIC LIBRARY  
SCHEDULE OF OFFICIALS  
January 1, 2019 to December 31, 2022

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Library Director	Roberta Dewing	01-01-19 to 12-31-22
Treasurer	Kathy Holloway	01-01-19 to 12-31-22
President of the Board	Dr. Charles Halderman	01-01-19 to 12-31-22

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Kentland-Jefferson Township Public Library

We have examined the Kentland-Jefferson Township Public Library ("Library") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For 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 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, 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  
November 2, 2023

KENTLAND-JEFFERSON TOWNSHIP PUBLIC LIBRARY  
EXIT CONFERENCE  
January 1, 2019 to December 31, 2022

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The contents of this report were discussed on November 2, 2023 with Pamela Heyde, Bookkeeper, Kathy Holloway, Treasurer, and Roberta Dewing, Library Director.