

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

COMPLIANCE EXAMINATION REPORT

OF

NORTH WEBSTER COMMUNITY PUBLIC LIBRARY

KOSCIUSKO COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED
11/28/2023



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

November 28, 2023

To: The Officials of the North Webster Community Public Library
North Webster Community Public Library
110 E North St, PO Box 825
North Webster, IN 46555

This report is supplemental to the audit report of the North Webster Community 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 North Webster Community 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". The signature is written in a cursive style.

Tammy R. White, CPA
Deputy State Examiner

NORTH WEBSTER COMMUNITY PUBLIC LIBRARY

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

CONTENTS

SCHEDULE OF OFFICIALS	1
INDEPENDENT ACCOUNTANT'S REPORT	2
EXIT CONFERENCE	3

NORTH WEBSTER COMMUNITY 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	Helen Leinbach	01-01-21 to 01-11-21
	Heather Barron	01-12-21 to 01-04-22
	Tyson Wheeler	01-05-22 to 06-10-22
	Amanda Dennis (Interim)	06-11-22 to 12-31-22
Treasurer	LuAnn Kissinger	01-01-21 to 05-18-22
	(Vacant)	05-19-22 to 12-31-22
President	Philip Metcalf	01-01-21 to 04-06-22
	(Vacant)	04-07-22 to 12-31-22

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the North Webster Community Public Library

We have examined the North Webster Community 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, 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, 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
November 8, 2023

NORTH WEBSTER COMMUNITY PUBLIC LIBRARY
EXIT CONFERENCE
For the period January 1, 2021 to December 31, 2022

The contents of this report were discussed on November 8, 2023, with Keith Kuric, Director, Amy Dennis, Bookkeeper and Amanda Fretz, Board Member.