

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

COMPLIANCE EXAMINATION REPORT

OF

OWEN COUNTY PUBLIC LIBRARY

OWEN COUNTY, INDIANA

January 1, 2021 to December 31, 2022



**FILED**

12/06/2023



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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December 6, 2023

To: The Officials of the Owen County Public Library  
Owen County Public Library  
10 S Montgomery St  
Spencer, IN 47460

This report is supplemental to the audit report of the Owen 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/](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.

We have reviewed the Supplemental Audit Report for the Owen 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 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'.

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF**  
**OWEN COUNTY PUBLIC LIBRARY**  
Owen County, Indiana  
January 1, 2021 to December 31, 2022

OWEN COUNTY PUBLIC LIBRARY

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

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OWEN COUNTY PUBLIC LIBRARY  
SCHEDULE OF OFFICIALS  
January 1, 2021 to December 31, 2022

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Ginger Kohr	01-01-21 to 12-31-22
Treasurer	Barbara L. Winders	01-01-21 to 12-31-22
President of the Library Board	Myrna Fields	01-01-21 to 12-31-22

## INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the Owen 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 unqualified 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  
August 30, 2023

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

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The contents of this report were discussed with Ginger Kohr, Director, Barbara Winders, Treasurer, and Ale Young, Bookkeeper on August 30, 2023.