

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

COMPLIANCE ENGAGEMENT REPORT

OF

NORTH MANCHESTER PUBLIC LIBRARY

WABASH COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

02/07/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Amy Acree	01-01-19 to 02-03-20
	Diane Randall	02-04-20 to 12-31-23
	(Vacant)	01-01-24 to 01-21-24
	Andrea Zwiebel	01-22-24 to 12-31-24
Treasurer	Kevin Walter	07-01-21 to 06-30-24
President of the Library Board	Lisa Ulrey	07-01-18 to 06-30-20
	Eileen Sklar	07-01-20 to 06-30-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE NORTH MANCHESTER PUBLIC LIBRARY, WABASH COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the North Manchester Public Library (Library), for the period of January 1, 2019 to December 31, 2022. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Library as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the Library's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Andrea Zwiebel, Director; Eileen Sklar, President of the Library Board; and Kevin Walter, Treasurer, on February 6, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

January 4, 2024

NORTH MANCHESTER PUBLIC LIBRARY
COMMENTS

No reportable instances of noncompliance.

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

NORTH MANCHESTER PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
General	\$ 139,448	\$ 506,516	\$ 534,668	\$ 111,296	\$ 534,831	\$ 509,618	\$ 136,509
Rainy Day	58,363	-	-	58,363	-	11,068	47,295
Technology	3,625	2,975	3,212	3,388	4,733	1,972	6,149
Library Improvement Reserve	37,341	11,308	-	48,649	50,555	40,000	59,204
Plac Card	65	195	195	65	130	195	-
INDIANA HUMANITIES GRANT	-	-	-	-	992	992	-
COVID GRANT WABASH COUNTY	-	-	-	-	1,182	1,182	-
Petty Cash	150	-	-	150	-	-	150
Cash Change	100	-	-	100	-	-	100
Gift	41,161	24,002	20,223	44,940	14,236	24,303	34,873
Gift #2	53,759	-	-	53,759	22,000	49,090	26,669
Gift #3	100,521	-	-	100,521	-	45,000	55,521
Payroll	-	54,648	52,584	2,064	55,546	57,609	1
Totals	<u>\$ 434,533</u>	<u>\$ 599,644</u>	<u>\$ 610,882</u>	<u>\$ 423,295</u>	<u>\$ 684,205</u>	<u>\$ 741,029</u>	<u>\$ 366,471</u>

NORTH MANCHESTER PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
General	\$ 136,511	\$ 570,210	\$ 514,223	\$ 192,498	\$ 546,882	\$ 573,789	\$ 165,591
Rainy Day	47,295	-	-	47,295	-	-	47,295
Technology	6,149	3,862	1,183	8,828	4,129	1,972	10,985
Library Improvement Reserve	59,204	10,246	-	69,450	10,505	-	79,955
Plac Card	-	195	195	-	266	260	6
COVID GRANT WABASH COUNTY	-	3,400	3,400	-	-	-	-
ARPA GRANT FUND	-	-	6,966	(6,966)	6,966	-	-
Petty Cash	150	-	-	150	-	-	150
Cash Change	100	-	-	100	-	-	100
Gift	34,874	20,812	29,296	26,390	43,421	43,686	26,125
Gift #2	26,669	-	-	26,669	-	2,475	24,194
Gift #3	55,521	-	-	55,521	-	55,521	-
Payroll	-	59,360	59,360	-	60,841	58,875	1,966
Totals	<u>\$ 366,473</u>	<u>\$ 668,085</u>	<u>\$ 614,623</u>	<u>\$ 419,935</u>	<u>\$ 673,010</u>	<u>\$ 736,578</u>	<u>\$ 356,367</u>