

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

COMPLIANCE ENGAGEMENT REPORT

OF

NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY

FLOYD COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED

06/19/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Melissa A. Merida	01-01-19 to 12-31-24
Treasurer	Gabrielle Carr	01-01-19 to 12-31-20
	Amy Niemeier	01-01-21 to 12-31-24
President of the Library Board	Roger Whaley	01-01-19 to 12-31-19
	Tonye Rutherford	01-01-20 to 12-31-20
	Ann Carruthers	01-01-21 to 12-31-21
	Steve Burks	01-01-22 to 12-31-22
	Roger Whaley	01-01-23 to 12-31-23
	Erica Lawrence	01-01-24 to 12-31-24



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

TO: THE OFFICIALS OF THE NEW ALBANY-FLOYD COUNTY
PUBLIC LIBRARY, FLOYD COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the New Albany-Floyd County Public Library (Library), for the period of January 1, 2019 to December 31, 2023. 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 Melissa A. Merida, Director; Amy Niemeier, Treasurer; and Erica Lawrence, President of the Library Board, on June 12, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

May 23, 2024

NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY
COMMENTS

No reportable instances of noncompliance.

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

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NEW ALBANY-FLOYD COUNTY 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
Operating	\$ 1,413,364	\$ 3,564,271	\$ 3,412,088	\$ 1,565,547	\$ 3,726,653	\$ 3,190,790	\$ 2,101,410
Rainy Day	873,054	6,570	-	879,624	2,560	-	882,184
Library Improvement Reserve (LIRF)	95,332	135	-	95,467	94	-	95,561
GIFT	101,120	73,481	32,894	141,707	-	-	141,707
PAYROLL	15,504	2,004,843	2,007,594	12,753	-	-	12,753
Griffen Pleiss Trust Fund	8,526	1,483	-	10,009	1,562	-	11,571
Gift	-	-	-	-	93,834	74,783	19,051
James Russell Art Endowment	3,087	-	232	2,855	-	-	2,855
Payroll	-	-	-	-	1,876,788	1,877,951	(1,163)
Totals	<u>\$ 2,509,987</u>	<u>\$ 5,650,783</u>	<u>\$ 5,452,808</u>	<u>\$ 2,707,962</u>	<u>\$ 5,701,491</u>	<u>\$ 5,143,524</u>	<u>\$ 3,265,929</u>

NEW ALBANY-FLOYD COUNTY 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
Operating	\$ 2,101,410	\$ 2,805,707	\$ 4,183,509	\$ 723,608	\$ 5,028,648	\$ 4,305,449	\$ 1,446,807
Rainy Day	882,185	1,148	-	883,333	4,224	287,963	599,594
State Technology	-	-	-	-	21,441	18,432	3,009
Library Improvement Reserve (LIRF)	95,561	13	-	95,574	8	48,564	47,018
Gift	-	-	-	-	107,284	105,543	1,741
Payroll	-	-	-	-	2,268,761	2,261,949	6,812
Flex Spending	-	-	-	-	2,897	2,773	124
Public Library Access Card (PLAC)	-	-	-	-	130	65	65
Griffen Pleiss Trust Fund	11,571	1,478	7,414	5,635	1,562	875	6,322
Gift	160,757	115,112	166,400	109,469	-	-	109,469
ARP Grant Fund	-	-	-	-	8,595	8,595	-
ARPA Grant - Safe Auditoriums	-	-	-	-	17,402	17,402	-
James Russell Art Endowment	2,855	-	-	2,855	-	2,064	791
Payroll	11,590	2,123,175	2,122,455	12,310	-	-	12,310
Totals	<u>\$ 3,265,929</u>	<u>\$ 5,046,633</u>	<u>\$ 6,479,778</u>	<u>\$ 1,832,784</u>	<u>\$ 7,460,952</u>	<u>\$ 7,059,674</u>	<u>\$ 2,234,062</u>

NEW ALBANY-FLOYD COUNTY PUBLIC LIBRARY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Operating	\$ 1,446,807	\$ 4,012,603	\$ 3,909,181	\$ 1,550,229
Rainy Day	599,593	11,074	-	610,667
State Technology	3,009	20,985	21,517	2,477
Library Improvement Reserve (LIRF)	47,019	5	-	47,024
Gift	111,210	106,991	97,771	120,430
Payroll	14,142	2,238,806	2,230,537	22,411
Flex Spending	5,105	5,187	5,029	5,263
Public Library Access Card (PLAC)	65	130	195	-
Griffen Pleiss Trust Gift Fund	6,322	1,796	3,000	5,118
James Russell Art Endowment	790	-	-	790
Totals	<u>\$ 2,234,062</u>	<u>\$ 6,397,577</u>	<u>\$ 6,267,230</u>	<u>\$ 2,364,409</u>