

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

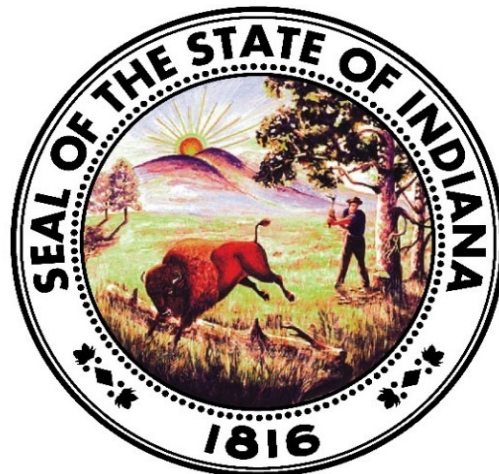
COMPLIANCE ENGAGEMENT REPORT

OF

SYRACUSE-TURKEY CREEK TOWNSHIP PUBLIC LIBRARY

KOSCIUSKO COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

02/06/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Kim Blaha	01-01-19 to 12-31-24
Treasurer	Shelly Krueger Katherine Moran (Vacant)	01-01-19 to 12-31-21 01-01-22 to 11-07-23 11-08-23 to 12-31-24
President of the Library Board	Diana Castell	01-01-19 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF THE SYRACUSE-TURKEY CREEK TOWNSHIP
PUBLIC LIBRARY, KOSCIUSKO COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Syracuse-Turkey Creek Township 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.

Any Comments contained herein 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 Schedule of 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 Kim Blaha, Director, and Diana Castell, President of the Library Board, on January 18, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

January 18, 2024

SYRACUSE-TURKEY CREEK TOWNSHIP PUBLIC LIBRARY
COMMENT

SUPPORTING DOCUMENTATION

Condition and Context

The Library uses a third-party vendor to process payroll and remits the necessary funds to the third-party vendor to pay employees and other authorized parties. The third-party vendor was unable to provide documentation that federal withholdings were properly remitted during 2019, 2020, 2021, and 2022.

Criteria

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 1)

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

SYRACUSE-TURKEY CREEK TOWNSHIP 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	\$ 496,599	\$ 629,192	\$ 686,878	\$ 438,913	\$ 633,365	\$ 704,478	\$ 367,800
Rainy Day	115,992	56,420	-	172,412	-	891	171,521
Children"s SRP	2,146	5,249	3,287	4,108	-	-	4,108
Plac Fund	195	258	260	193	130	193	130
Evergreen Pass Through Fund	108	547	640	15	204	161	58
RURAL GATEWAYS GRANT	1,356	-	-	1,356	-	-	1,356
Putt Estate Gift fund	108,547	-	-	108,547	-	-	108,547
Fairfield Schools Family Literacy Initiative	3,255	-	-	3,255	-	481	2,774
Clark Memorial	10,951	-	-	10,951	-	-	10,951
Friends of the Library	389	1,137	1,204	322	2,129	2,257	194
IN Humanities Frankenstein Grant	60	-	14	46	-	-	46
Health Insurance	-	19,318	15,358	3,960	20,384	20,384	3,960
Children"s SRP	-	-	-	-	800	2,499	(1,699)
Indiana Arts Commission	-	-	-	-	375	320	55
LIRF	-	-	-	-	65,000	-	65,000
General Gift	103,746	208	799	103,155	2,645	1,422	104,378
Kosciusko Community Foundation	24,403	2,577	8,479	18,501	2,508	2,854	18,155
Totals	<u>\$ 867,747</u>	<u>\$ 714,906</u>	<u>\$ 716,919</u>	<u>\$ 865,734</u>	<u>\$ 727,540</u>	<u>\$ 735,940</u>	<u>\$ 857,334</u>

SYRACUSE-TURKEY CREEK TOWNSHIP 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	\$ 367,709	\$ 684,803	\$ 671,397	\$ 381,115	\$ 683,944	\$ 728,788	\$ 336,271
Rainy Day	171,522	-	14,570	156,952	-	11,644	145,308
State Broadband Grant	-	5,816	1,188	4,628	6,219	10,608	239
Grant Cares Act 1	-	1,400	1,200	200	-	200	-
LSTA Grant 2021	-	-	12,545	(12,545)	12,557	12	-
Plac Fund	130	130	260	-	65	65	-
Evergreen Pass Through Fund	58	245	172	131	193	323	1
RURAL GATEWAYS GRANT	1,356	-	-	1,356	-	340	1,016
Putt Estate Gift fund	108,547	-	912	107,635	-	7,983	99,652
Fairfield Schools Family Literacy Initiative	2,775	-	715	2,060	-	-	2,060
Clark Memorial	10,951	-	-	10,951	-	-	10,951
Friends of the Library	195	420	357	258	-	59	199
IN Humanities Frankenstein Grant	46	130	-	176	-	-	176
Health Insurance	2,134	26,618	26,267	2,485	21,627	21,627	2,485
Children"s SRP	2,409	2,402	2,754	2,057	2,750	4,706	101
Indiana Arts Commission	55	599	994	(340)	340	-	-
LIRF	65,000	2,200	63,515	3,685	-	-	3,685
Transfers	-	-	-	-	50,000	50,000	-
Grant Cares Act 2	-	2,000	2,000	-	-	-	-
ARPA Grant	-	-	647	(647)	16,897	16,249	1
Grant Dekko 2021	-	20,000	16,530	3,470	-	3,470	-
Cash on hand	180	-	-	180	-	-	180
General Gift	104,387	150	1,445	103,092	3,628	20,171	86,549
Kosciusko Community Foundation	18,155	2,564	1,580	19,139	2,627	8,037	13,729
Totals	<u>\$ 855,609</u>	<u>\$ 749,477</u>	<u>\$ 819,048</u>	<u>\$ 786,038</u>	<u>\$ 800,847</u>	<u>\$ 884,282</u>	<u>\$ 702,603</u>



Syracuse-Turkey Creek
Township Public Library
115 East Main St.
Syracuse, IN 46567

OFFICIAL RESPONSE

1/31/2024

Indiana State Board of Accounts
302 West Washington St. Room E418
Indianapolis, IN 46204-2765

Re: Comment on Syracuse Public Library's 2023 audit

Condition and context

“Syracuse Library uses a third-party vendor to process payroll and remits the necessary funds to the third-party vendor to pay employees and other authorized parties. The third-party vendor was unable to provide documentation that federal withholdings were properly remitted during 2019, 2020, 2021, and 2022.”

Syracuse Library has used the same local accounting firm for many years. In the nine years I have been director, we have participated in three audits. This was the first time we were asked to provide proof of payroll withholdings. When we were asked by our auditor to provide this information during this audit, our accountant directed me to the EFTPS website at which the library has an account.

In the past, I was able to access this account at the eftps.gov website, but when I tried to login with my credentials, I found that as of October 19, 2023, secure sign-in via [Login.gov](https://login.gov) or [ID.me](https://id.me) is required.

I spent more than three hours trying to set up [Login.gov](https://login.gov) account to access the EFTPS site and was unsuccessful. The process to set up a [Login.gov](https://login.gov) account was confusing and frustrating. Our audit was coming to a close and I had already spent time trying to get the information with no success.

Our accountant was not *unable* to provide the information about paying federal payroll taxes. They assumed that since I had access to the EFTPS website, I could find the information myself, which I was unable to do at the time.

A solution to this immediate problem was suggested by our auditor at our closing interview. Since the accountant did a “batch” entry at the site for payroll taxes for multiple entities at one time, the accountant could provide a screenshot of Syracuse Library’s withholdings payment as a receipt for payment.

In the future, this is what they will do.

Kim Blaha
Executive Director
Syracuse-Turkey Creek Township Public Library