

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

COMPLIANCE ENGAGEMENT REPORT

OF

SULLIVAN COUNTY PUBLIC LIBRARY

SULLIVAN COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**

04/29/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Jordan Orwig	01-01-19 to 12-31-24
Treasurer	Jo Linda Lyttle	01-01-19 to 12-31-24
President of the Library Board	Terri Roberts Aaron Greve	01-01-19 to 12-31-23 01-01-24 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE SULLIVAN COUNTY PUBLIC LIBRARY, SULLIVAN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Sullivan County 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 Jordan Orwig, Director; Jo Linda Lyttle, Treasurer; and Aaron Greve, President of the Library Board, on April 24, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

April 17, 2024

SULLIVAN COUNTY PUBLIC LIBRARY  
COMMENTS

No reportable instances of noncompliance.

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

SULLIVAN 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 Fund	\$ 1,038,678	\$ 1,397,828	\$ 1,428,242	\$ 1,008,264	\$ 1,489,148	\$ 1,236,256	\$ 1,261,156
Rainy Day Fund	1,083,400	151,362	-	1,234,762	-	-	1,234,762
LIRF	636,003	70	636,072	1	-	-	1
LIRF	1,575,624	647,553	72	2,223,105	6,187	21	2,229,271
Clearing Fund for Taxes	17	1	-	18	34	51	1
LSTA CARES Act COVID Mini-Grant	-	-	-	-	1,400	1,400	-
Petty Cash & Change Fund	399	-	-	399	-	-	399
Gift Fund	13,277	9,411	615	22,073	22,808	26,230	18,651
Payroll	-	130,947	130,947	-	133,661	133,661	-
<b>Totals</b>	<b><u>\$ 4,347,398</u></b>	<b><u>\$ 2,337,172</u></b>	<b><u>\$ 2,195,948</u></b>	<b><u>\$ 4,488,622</u></b>	<b><u>\$ 1,653,238</u></b>	<b><u>\$ 1,397,619</u></b>	<b><u>\$ 4,744,241</u></b>

SULLIVAN 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 Fund	\$ 1,261,157	\$ 1,547,112	\$ 1,485,298	\$ 1,322,971	\$ 1,545,953	\$ 1,613,883	\$ 1,255,041
LSTA ARPA Grant Fund	-	-	-	-	9,500	9,500	-
Rainy Day Fund	1,234,762	156,660	-	1,391,422	244,854	-	1,636,276
Jannette Rogers Memorial LIRF	-	-	-	-	-	342	(342)
LIRF	2,229,270	1,576	-	2,230,846	9,290	-	2,240,136
Clearing Fund for Taxes	-	-	-	-	-	-	-
LSTA CARES Act COVID Mini-Grant Grant Fund	-	2,000	2,000	-	-	-	-
Grant Fund	-	62,073	62,073	-	79,242	30,042	49,200
Petty Cash & Change Fund	399	-	-	399	-	-	399
Gift Fund	18,651	7,911	6,037	20,525	18,507	2,518	36,514
Payroll	-	143,839	147,680	(3,841)	122,463	122,463	(3,841)
Totals	<u>\$ 4,744,239</u>	<u>\$ 1,921,171</u>	<u>\$ 1,703,088</u>	<u>\$ 4,962,322</u>	<u>\$ 2,029,809</u>	<u>\$ 1,778,748</u>	<u>\$ 5,213,383</u>