

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

COMPLIANCE ENGAGEMENT REPORT

OF

HUNTINGBURG PUBLIC LIBRARY

DUBOIS COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED

04/23/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Angie Haake Kathie Lett (interim) Lisa McWilliams	01-01-19 to 04-05-19 04-06-19 to 06-09-19 06-10-19 to 12-31-24
Treasurer	Melissa Boeglin	01-01-19 to 12-31-24
President of the Library Board	Casey Lindeman Christopher Neu	01-01-19 to 12-31-19 01-01-20 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE HUNTINGBURG PUBLIC LIBRARY, DUBOIS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Huntingburg 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 Lisa McWilliams, Director; Melissa Boeglin, Treasurer; and Christopher Neu, President of the Library Board, on April 16, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

April 3, 2024

HUNTINGBURG 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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HUNTINGBURG 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
Rainy Day Operating	\$ 410,005	\$ 61,102	\$ -	\$ 471,107	\$ 63,240	\$ -	\$ 534,347
State Technology Grant Fund	1	4,922	411	4,512	4,922	1,641	7,793
LIRF	574,358	35,583	14,660	595,281	26,934	-	622,215
PLAC	-	65	65	-	-	-	-
General Fund Operating	973,697	544,750	430,677	1,087,770	532,180	396,892	1,223,058
Rainy Day LIRF	41,317	-	-	41,317	-	-	41,317
Gift	129,233	10,611	48	139,796	11,887	25	151,658
Payroll Net	-	106,195	106,195	-	119,762	119,762	-
Payroll 941	-	30,387	27,915	2,472	34,533	34,356	2,649
Payroll IDOR/State and County	-	5,634	5,146	488	6,826	6,794	520
Payroll INPRS/PERF	-	5,699	5,699	-	6,658	6,658	-
Payroll Great West	-	8,284	8,284	-	6,815	6,815	-
Evergreen	27	140	153	14	84	99	(1)
Petty Cash Fund	200	-	-	200	-	-	200
Totals	<u>\$ 2,128,838</u>	<u>\$ 813,372</u>	<u>\$ 599,253</u>	<u>\$ 2,342,957</u>	<u>\$ 813,841</u>	<u>\$ 573,042</u>	<u>\$ 2,583,756</u>

HUNTINGBURG 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
Rainy Day Operating	\$ 534,347	\$ -	\$ -	\$ 534,347	\$ -	\$ -	\$ 534,347
State Technology Grant Fund	7,793	4,016	4,922	6,887	4,294	5,742	5,439
LIRF	622,216	32,859	-	655,075	39,639	-	694,714
General Fund Operating	1,223,056	579,240	507,121	1,295,175	570,213	485,528	1,379,860
COVID Mini- Grant State Library	-	1,346	1,346	-	-	-	-
Rainy Day LIRF	41,317	98,844	-	140,161	103,093	-	243,254
Gift	151,658	12,656	743	163,571	12,598	1,903	174,266
Payroll Net	-	134,307	134,307	-	144,029	144,029	-
Payroll 941	2,648	34,954	34,951	2,651	38,864	41,514	1
Payroll IDOR/State and County	520	7,313	7,252	581	8,153	8,734	-
Payroll INPRS/PERF	-	7,105	7,105	-	7,518	7,518	-
Payroll Hoosier Start-Nationwide	-	5,785	5,785	-	5,173	5,173	-
Evergreen	-	161	55	106	75	162	19
Petty Cash Fund	200	-	-	200	-	-	200
Totals	<u>\$ 2,583,755</u>	<u>\$ 918,586</u>	<u>\$ 703,587</u>	<u>\$ 2,798,754</u>	<u>\$ 933,649</u>	<u>\$ 700,303</u>	<u>\$ 3,032,100</u>

HUNTINGBURG 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
TrustIndiana General Fund	\$ -	\$ 413,693	\$ -	\$ 413,693
Rainy Day Operating	534,347	-	-	534,347
State Technology Grant Fund	5,439	4,203	4,326	5,316
TrustIndiana LIRF	-	207,160	-	207,160
LIRF	694,714	56,904	200,000	551,618
PLAC	-	65	-	65
General Fund Operating	1,379,859	643,554	945,875	1,077,538
Rainy Day LIRF	243,254	108,248	-	351,502
Gift	174,265	23,521	1,363	196,423
Payroll Net	-	161,147	161,147	-
Payroll 941	-	41,968	41,968	-
Payroll IDOR/State and County	-	8,739	8,739	-
Payroll INPRS/PERF	-	8,211	8,211	-
Payroll Hoosier Start-Nationwide	-	1,171	1,171	-
Evergreen	19	48	30	37
Petty Cash Fund	200	-	-	200
Totals	<u>\$ 3,032,097</u>	<u>\$ 1,678,632</u>	<u>\$ 1,372,830</u>	<u>\$ 3,337,899</u>