

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

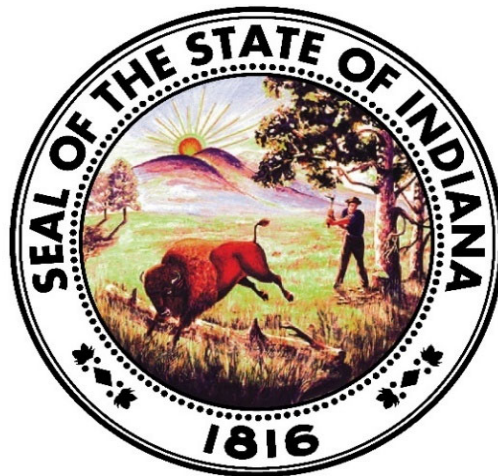
COMPLIANCE ENGAGEMENT REPORT

OF

DELPHI PUBLIC LIBRARY

CARROLL COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED
06/04/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Kelly Currie	01-01-19 to 08-31-20
	Portia Kapraun	09-01-20 to 01-17-24
	Mary Voorhies	01-18-24 to 02-26-24
	Ashley Meyer	02-27-24 to 12-31-24
Treasurer	Roberta Blue	01-01-19 to 01-25-21
	Brooke Munson	01-26-21 to 12-31-24
President of the Library Board	Andrea Smothers	01-01-19 to 12-31-19
	Lauren Duff	01-01-20 to 12-31-22
	Bernadette Kremer	01-01-23 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF THE DELPHI PUBLIC LIBRARY, CARROLL COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Delphi 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 Ashley Meyer, Director, and Brooke Munson, Treasurer, on May 30, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

May 2, 2024

DELPHI PUBLIC LIBRARY
COMMENTS

COMPENSATION AND BENEFITS

Condition and Context

The Library did not provide an annual salary resolution or ordinance, or other documentation, setting and approving the salaries of janitorial employees paid during the engagement period.

Criteria

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 1)

CAPITAL ASSETS

Condition and Context

The Library did not complete a physical inventory of assets at least every two years.

Criteria

Every unit must have a capital asset policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

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

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DELPHI 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			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	
Operating	\$ 1,012,213	\$ 949,944	\$ 853,126	\$ 1,109,031	\$ 943,682	\$ 782,051	\$ 1,270,662
Rainy Day	121,644	94,000	-	215,644	-	-	215,644
LIRF	392,476	18,175	41,677	368,974	18,214	-	387,188
Newspaper Digitization Fund	4,000	-	3,342	658	-	-	658
Internet Services	664	-	515	149	-	149	-
Public Library Access Card	-	65	65	-	-	-	-
Broadband Connectivity Grant	252	4,387	4,021	618	4,387	4,452	553
Community Foundation Grant	-	2,050	2,050	-	-	-	-
Psi Iota Xi Grant	-	500	355	145	-	-	145
REMC Grant	-	500	500	-	-	-	-
Indiana Humanities	-	-	-	-	934	853	81
Gift	5,301	2,149	6,548	902	3,907	631	4,178
Theatrical Fund	206	6,672	2,144	4,734	-	28	4,706
Gift Fund / Srp	100	500	600	-	-	-	-
Kerlin Family Trust Fund	133,656	1,637	-	135,293	2,117	-	137,410
Helen R Skinner Trust	4,519	745	-	5,264	762	-	6,026
Friends Of Dpl Gift Fund	890	1,813	710	1,993	-	522	1,471
Northwest Branch Gift Fund	2,967	195	-	3,162	562	-	3,724
Walker Memorial Fund	17,020	300	-	17,320	-	-	17,320
Dial Memorial	6,769	-	-	6,769	-	-	6,769
Ayres Investment Fund	8,382	-	-	8,382	-	-	8,382
Children's Services Fund	576	-	411	165	-	-	165
Book Bag Fund	457	74	25	506	16	1	521
Harford Memorial Fund	5,475	-	-	5,475	-	-	5,475
Payroll	-	70,223	70,223	-	80,872	80,872	-
Totals	\$ 1,717,567	\$ 1,153,929	\$ 986,312	\$ 1,885,184	\$ 1,055,453	\$ 869,559	\$ 2,071,078

DELPHI 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			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	
Operating	\$ 1,270,662	\$ 1,018,025	\$ 743,222	\$ 1,545,465	\$ 1,059,324	\$ 985,029	\$ 1,619,760
Rainy Day	215,644	-	-	215,644	175,544	-	391,188
LIRF	387,188	15,251	-	402,439	7,478	65,269	344,648
Newspaper Digitization Fund	659	-	-	659	-	-	659
Broadband Connectivity Grant	553	4,079	4,632	-	4,602	4,602	-
Psi Iota Xi Grant	145	-	-	145	-	-	145
Indiana Humanities	81	14	95	-	325	-	325
CARES GRANT	-	987	986	1	-	-	1
ARPA FUND	-	-	14,584	(14,584)	16,871	2,287	-
Gift	4,179	3,030	71	7,138	4,813	5,366	6,585
Theatrical Fund	4,705	2,253	1,938	5,020	2	1,322	3,700
Kerlin Family Trust Fund	137,410	1,495	-	138,905	115	-	139,020
Helen R Skinner Trust	6,026	764	-	6,790	810	-	7,600
Friends Of Dpl Gift Fund	1,471	269	1,165	575	5	245	335
Northwest Branch Gift Fund	3,724	-	-	3,724	-	-	3,724
Walker Memorial Fund	17,319	-	-	17,319	1,007	-	18,326
Dial Memorial	6,769	-	-	6,769	-	-	6,769
Ayres Investment Fund	8,382	-	-	8,382	-	-	8,382
Children's Services Fund	166	-	-	166	-	-	166
Book Bag Fund	520	-	-	520	-	-	520
Harford Memorial Fund	5,475	-	-	5,475	-	-	5,475
Payroll	-	70,616	70,616	-	81,226	81,226	-
Totals	<u>\$ 2,071,078</u>	<u>\$ 1,116,783</u>	<u>\$ 837,309</u>	<u>\$ 2,350,552</u>	<u>\$ 1,352,122</u>	<u>\$ 1,145,346</u>	<u>\$ 2,557,328</u>

DELPHI 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	\$ 1,619,760	\$ 1,102,947	\$ 911,921	\$ 1,810,786
Rainy Day	391,187	110,771	147,073	354,885
LIRF	344,649	17,054	-	361,703
GIFT FUND/SRP	-	1,600	1,600	-
PLAC	-	65	65	-
Newspaper Digitization Fund	659	-	-	659
Broadband Connectivity Grant	-	4,504	4,504	-
Psi Iota Xi Grant	145	-	-	145
Indiana Humanities	325	-	-	325
transfer fund	-	94,323	94,323	-
Gift	6,586	3,394	3,379	6,601
Theatrical Fund	3,700	6,581	7,319	2,962
Kerlin Family Trust Fund	139,020	865	-	139,885
Helen R Skinner Trust	7,600	809	-	8,409
Friends Of Dpl Gift Fund	335	600	326	609
Northwest Branch Gift Fund	3,724	-	-	3,724
Walker Memorial Fund	18,326	196	-	18,522
Dial Memorial	6,769	-	-	6,769
Ayres Investment Fund	8,382	-	-	8,382
Children's Services Fund	166	-	-	166
Book Bag Fund	520	-	-	520
Harford Memorial Fund	5,475	-	-	5,475
Payroll	-	70,378	70,378	-
Totals	<u>\$ 2,557,328</u>	<u>\$ 1,414,087</u>	<u>\$ 1,240,888</u>	<u>\$ 2,730,527</u>