

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

COMPLIANCE ENGAGEMENT REPORT

OF

WARREN PUBLIC LIBRARY

HUNTINGTON COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**  
04/18/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Robert Neuenschwander	01-01-19 to 12-31-24
Treasurer	Kandace Villanueva Perry Spahr	01-01-19 to 10-02-22 10-03-22 to 12-31-24
President of the Library Board	David Scheib Karen Pinkerton	01-01-19 to 10-01-23 10-02-23 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE WARREN PUBLIC LIBRARY, HUNTINGTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Warren 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 Robert Neuenschwander, Director, and David Scheib, Vice President of the Library Board, on April 9, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

March 25, 2024

WARREN PUBLIC LIBRARY  
COMMENTS

No reportable instances of noncompliance.

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

WARREN 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	\$ 222,222	\$ 153,484	\$ 131,658	\$ 244,048	\$ 157,151	\$ 155,155	\$ 246,044
Evergreen Pass Thru	-	22	19	3	2	5	-
State Technology Grant	-	392	392	-	374	374	-
Programs	41	1,540	1,271	310	1,500	1,295	515
Levy Excess	-	266	-	266	-	-	266
Rainy Day	26,382	-	-	26,382	16,196	-	42,578
Library Improvement Reserve	58,849	25	-	58,874	53	61	58,866
Plac	-	195	130	65	65	65	65
Memorial/Foundation	4,947	286	-	5,233	296	-	5,529
Payroll Withholdings	-	9,612	9,612	-	9,588	9,588	-
Totals	<u>\$ 312,441</u>	<u>\$ 165,822</u>	<u>\$ 143,082</u>	<u>\$ 335,181</u>	<u>\$ 185,225</u>	<u>\$ 166,543</u>	<u>\$ 353,863</u>

WARREN 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	\$ 246,044	\$ 172,930	\$ 133,426	\$ 285,548	\$ 172,903	\$ 142,006	\$ 316,445
Evergreen Pass Thru	-	38	38	-	12	12	-
State Technology Grant	-	276	276	-	295	295	-
Levy Excess	266	-	266	-	-	-	-
Rainy Day	42,578	-	-	42,578	-	-	42,578
Library Improvement Reserve	58,866	42	-	58,908	65	-	58,973
Plac	65	65	130	-	65	65	-
Programs	515	1,000	1,242	273	762	800	235
Memorial/Foundation	5,529	398	-	5,927	322	-	6,249
Payroll Withholdings	-	9,847	9,847	-	10,058	10,058	-
Totals	<u>\$ 353,863</u>	<u>\$ 184,596</u>	<u>\$ 145,225</u>	<u>\$ 393,234</u>	<u>\$ 184,482</u>	<u>\$ 153,236</u>	<u>\$ 424,480</u>