

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

COMPLIANCE ENGAGEMENT REPORT

OF

KNOX COUNTY PUBLIC LIBRARY

KNOX COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED
08/23/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Emily Bunyan	01-01-19 to 12-31-24
Treasurer	James Beery (Vacant) Yvette C. Kirchoff Rebecca Roach	01-01-19 to 05-14-19 05-15-19 to 05-15-19 05-16-19 to 12-31-19 01-01-20 to 12-31-24
President of the Library Board	Yvette C. Kirchoff Mike Jacobs Kurt Phegley	01-01-19 to 12-31-22 01-01-23 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 KNOX COUNTY PUBLIC LIBRARY, KNOX COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Knox County 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 Emily Bunyan, Director; Rebecca Roach, Treasurer; and Kurt Phegley, President of the Library Board, on August 22, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 15, 2024

KNOX COUNTY 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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KNOX 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			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	
General	\$ 930,622	\$ 1,566,622	\$ 1,676,301	\$ 820,943	\$ 1,598,782	\$ 1,433,046	\$ 986,679
Rainy Day	374,008	157,869	631	531,246	1,199	332	532,113
LSTA Grant 4	1,386	-	-	1,386	-	-	1,386
Library Improvement Reserve	78,201	5,000	-	83,201	5,000	-	88,201
Better World Books LEAP	1,637	-	-	1,637	-	-	1,637
Parents First Grant	(384)	384	-	-	-	-	-
LTC Grant	115	-	-	115	-	-	115
Quantum Leap Grant	1,509	300	300	1,509	-	-	1,509
Browning Genealogy Fund	1,197	642	-	1,839	-	-	1,839
Petty Cash	50	-	-	50	-	-	50
Cash Change	85	-	-	85	-	-	85
State Technology Grant	89	-	-	89	-	-	89
Gift	60,068	9,819	25,433	44,454	25,190	39,854	29,790
Literacy Program	17,634	-	-	17,634	-	-	17,634
E-Rate	21,467	9,705	9,705	21,467	9,705	8,896	22,276
Totals	<u>\$ 1,487,684</u>	<u>\$ 1,750,341</u>	<u>\$ 1,712,370</u>	<u>\$ 1,525,655</u>	<u>\$ 1,639,876</u>	<u>\$ 1,482,128</u>	<u>\$ 1,683,403</u>

KNOX 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			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	
General	\$ 986,680	\$ 1,673,511	\$ 1,325,429	\$ 1,334,762	\$ 1,724,035	\$ 1,394,754	\$ 1,664,043
UNITED WAY HOMELESS GRANT	-	2,000	-	2,000	10,000	12,000	-
Rainy Day	532,113	39	48	532,104	62	-	532,166
LSTA Grant 4	1,386	-	-	1,386	-	-	1,386
KNOX CO COMMUNITY FOUNDATION GRANT	-	8,000	4,344	3,656	15,000	3,656	15,000
Library Improvement Reserve	88,201	-	-	88,201	-	-	88,201
UNITED WAY TUTORING GRANT	-	9,900	-	9,900	-	2,970	6,930
Better World Books LEAP	1,637	-	-	1,637	-	1,637	-
LTC Grant	115	-	-	115	-	-	115
Quantum Leap Grant	1,509	-	-	1,509	-	313	1,196
Browning Genealogy Fund	1,838	-	-	1,838	933	1,838	933
ARPA COVID GRANT	-	-	-	-	6,540	6,540	-
Petty Cash	50	-	-	50	-	-	50
Cash Change	85	-	-	85	-	-	85
State Technology Grant	89	-	-	89	-	-	89
Gift	29,790	8,164	18,080	19,874	7,850	17,420	10,304
Literacy Program	17,634	-	6,685	10,949	-	6,606	4,343
E-Rate	22,276	-	10,514	11,762	8,467	14,536	5,693
Totals	<u>\$ 1,683,403</u>	<u>\$ 1,701,614</u>	<u>\$ 1,365,100</u>	<u>\$ 2,019,917</u>	<u>\$ 1,772,887</u>	<u>\$ 1,462,270</u>	<u>\$ 2,330,534</u>

KNOX COUNTY 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
General	\$ 1,664,045	\$ 1,831,307	\$ 1,613,901	\$ 1,881,451
UNITED WAY HOMELESS GRANT	-	3,333	914	2,419
Rainy Day	532,165	46	-	532,211
LSTA Grant 4	1,386	-	-	1,386
KNOX CO COMMUNITY FOUNDATION GRANT	15,000	-	7,787	7,213
Library Improvement Reserve	88,201	-	-	88,201
UNITED WAY TUTORING GRANT	6,930	-	4,650	2,280
LTC Grant	115	-	-	115
Quantum Leap Grant	1,196	-	511	685
Browning Genealogy Fund	933	-	933	-
SNAP GRANT	-	15,000	15,000	-
Petty Cash	50	-	-	50
Cash Change	85	-	-	85
State Technology Grant	89	-	-	89
Gift	10,304	7,863	12,659	5,508
Literacy Program	4,343	-	4,343	-
E-Rate	5,694	8,287	12,779	1,202
Totals	<u>\$ 2,330,536</u>	<u>\$ 1,865,836</u>	<u>\$ 1,673,477</u>	<u>\$ 2,522,895</u>