

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

COMPLIANCE ENGAGEMENT REPORT

OF

SWITZERLAND COUNTY PUBLIC LIBRARY

SWITZERLAND COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED
08/23/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Emily Fox	01-01-19 to 12-31-24
Treasurer	Denise Crawford (Vacant) Heather Peelman	01-01-19 to 09-30-19 10-01-19 to 02-29-19 03-01-20 to 12-31-24
President of the Library Board	Allen Bear Stacy Streett Michelle Hicks	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 SWITZERLAND COUNTY PUBLIC
LIBRARY, SWITZERLAND COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Switzerland 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 Emily Fox, Director; Heather Peelman, Treasurer; and Michelle Hicks, President of the Library Board, on August 22, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 7, 2024

SWITZERLAND COUNTY PUBLIC LIBRARY
COMMENTS

No reportable instances of noncompliance.

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

SWITZERLAND 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	\$ 206,349	\$ 229,869	\$ 263,988	\$ 172,230	\$ 349,141	\$ 291,408	\$ 229,963
Rainy Day	24,988	5,000	-	29,988	10,000	1,165	38,823
Lif Fund	17,924	-	-	17,924	8,000	-	25,924
Medicare	-	-	-	-	2,241	2,241	-
State Technology Fund Grant Fund	637	5,137	5,222	552	5,222	4,787	987
Evergreen Indiana Pass-Through Fund	186	477	126	537	339	46	830
Cash On Hand	100	-	-	100	-	-	100
Gift	5,843	172	137	5,878	2,707	256	8,329
Grants	8,474	4,240	3,788	8,926	3,730	3,794	8,862
Construction Gift Fund	10,342	-	-	10,342	-	-	10,342
Casino Riverboat Fund	29,040	4,999	-	34,039	3,858	-	37,897
Distant Learning	1,187	-	138	1,049	-	-	1,049
Memorial	1,035	-	-	1,035	585	-	1,620
Perf	-	3,160	3,160	-	3,241	3,241	-
Federal	-	12,100	11,736	364	13,231	13,594	1
State Tax	-	4,747	4,603	144	5,156	5,300	-
County Tax	-	4,788	4,731	57	1,516	1,572	1
FICA	-	11,636	11,185	451	9,582	10,033	-
Totals	<u>\$ 306,105</u>	<u>\$ 286,325</u>	<u>\$ 308,814</u>	<u>\$ 283,616</u>	<u>\$ 418,549</u>	<u>\$ 337,437</u>	<u>\$ 364,728</u>

SWITZERLAND 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	\$ 229,961	\$ 365,258	\$ 324,512	\$ 270,707	\$ 374,252	\$ 379,974	\$ 264,985
CARES Act Mini Grant	-	2,000	2,000	-	-	-	-
Rainy Day	38,823	-	5,562	33,261	30,000	1,086	62,175
ARPA Grant Fund	-	-	-	-	16,365	16,365	-
Lirf Fund	25,924	8,000	3,438	30,486	8,000	-	38,486
Health Insurance	-	-	-	-	-	-	-
Medicare	-	2,497	2,497	-	2,731	2,731	-
State Technology Fund Grant Fund	987	4,261	5,248	-	4,556	4,556	-
Evergreen Indiana Pass-Through Fund	830	53	95	788	78	87	779
Cash On Hand	100	-	-	100	-	-	100
Gift	8,328	1,166	407	9,087	2,872	440	11,519
Grants	8,862	11,745	3,600	17,007	8,192	14,342	10,857
Construction Gift Fund	10,342	-	-	10,342	-	-	10,342
Casino Riverboat Fund	37,897	4,714	1,500	41,111	3,750	-	44,861
Distant Learning	1,049	-	-	1,049	-	896	153
Memorial	1,620	-	-	1,620	950	1,000	1,570
Perf	-	3,486	3,486	-	4,100	4,100	-
Federal	-	15,021	15,021	-	16,697	16,697	-
State Tax	-	5,630	5,630	-	6,293	6,293	-
County Tax	-	2,117	2,117	-	2,300	2,300	-
FICA	-	10,678	10,678	-	11,679	11,679	-
Totals	<u>\$ 364,723</u>	<u>\$ 436,626</u>	<u>\$ 385,791</u>	<u>\$ 415,558</u>	<u>\$ 492,815</u>	<u>\$ 462,546</u>	<u>\$ 445,827</u>