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

COMPLIANCE ENGAGEMENT REPORT

OF

ROANN PAW PAW TOWNSHIP PUBLIC LIBRARY

WABASH COUNTY, INDIANA

January 1, 2019 to December 31, 2022

FILED
02/12/2024

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SCHEDULE OF OFFICIALS

Office	Official	Term
Director	Joy Harber	01-01-19 to 12-31-24
Treasurer	Julia Rensberger	01-01-19 to 12-31-24
President of the Library Board	David Doud Jonathan Fisher	01-01-19 to 12-31-22 01-01-23 to 12-31-24

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF ROANN PAW PAW TOWNSHIP
PUBLIC LIBRARY, WABASH COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Roann Paw Paw Township 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 Joy Harber, Director, and Jonathan Fisher, President of the Library Board, on February 7, 2024.

Beth Kelley

Beth Kelley, CPA, CFE
Deputy State Examiner

December 19, 2023

SUPPORTING DOCUMENTATION

Condition and Context

The Library did not have any check images available for examination for years 2019, 2020, and 2021 and two from year 2022.

Criteria

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Library, Chapter 1)

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

ROANN PAW PAW TOWNSHIP 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 Funds	$ 13,333	$ 72,073	$ 72,953	$ 12,453	$ 79,698	$ 75,612	$ 16,539
LPF	10,891	52	-	10,943	28	-	10,971
LIRF	44,407	10,090	9,119	45,378	7,742	6,285	46,835
Plac	130	260	390	-	65	65	-
Rainy Day	7,420	4,496	11,915	1	-	-	1
STEM	472	-	55	417	-	37	380
IN Humanities Grant	-	-	-	-	750	750	-
Technology Grant	-	-	-	-	2,000	2,000	-
Contributions	1,686	1,779	2,455	1,010	2,193	1,046	2,157
Trust Fund Interest Account	33	31	-	64	17	-	81
Trust Fund	6,629	31	31	6,629	17	17	6,629
Federal Wh Tax	280	3,757	3,682	355	3,611	3,617	349
State Wh Tax	106	1,314	1,290	130	1,338	1,336	132
Social Security Wh Tax	201	2,599	2,531	269	2,573	2,577	265
County Wh Tax	92	1,155	1,132	115	1,178	1,175	118
Medicare Wh Tax	47	608	592	63	602	602	63
Basement Rental	40	320	-	360	-	-	360
Basement Rental	-	-	-	-	200	-	200
Totals	$ 85,767	$ 98,565	$ 106,145	$ 78,187	$ 102,012	$ 95,119	$ 85,080

ROANN PAW PAW TOWNSHIP 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 Funds	$ 16,538	$ 78,591	$ 70,579	$ 24,550	$ 78,783	$ 84,156	$ 19,177
Levy Excess	-	102	-	102	-	-	102
LPF	10,970	18	-	10,988	51	1,835	9,204
LIRF	46,834	2,576	4,124	45,286	2,818	1,021	47,083
Plac	-	65	65	-	65	65	-
STEM	380	-	214	166	-	-	166
SPARK GRANT	-	3,000	1,314	1,686	-	1,686	-
LTC Grant	-	3,000	1,637	1,363	-	591	772
Virginia Bozarth Memorial	-	575	-	575	-	575	-
Ellie Draper Memorial	-	1,885	35	1,850	-	-	1,850
Connect Grant	-	-	-	-	2,000	1,768	232
Transfer Fund	-	-	-	-	1,021	1,021	-
PETTY CASH	-	-	-	-	-	-	-
GIFTS-Contributions	2,156	4,505	1,648	5,013	2,678	2,451	5,240
Trust Fund Interest Account	81	10	-	91	20	-	111
Trust Fund	6,629	11	10	6,630	11	-	6,641
Federal Wh Tax	349	3,696	4,049	(4)	3,871	3,867	-
State Wh Tax	132	1,390	1,522	-	1,432	1,432	-
FICA Wh Tax	265	2,712	2,962	15	2,921	2,936	-
County Wh Tax	117	1,222	1,358	(19)	1,286	1,266	1
Medicare Wh Tax	62	634	693	3	683	687	(1)
Basement Rental	560	400	-	960	-	-	960
Basement Rental	-	-	-	-	280	60	220
Totals	$ 85,073	$ 104,392	$ 90,210	$ 99,255	$ 97,920	$ 105,417	$ 91,758