

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

COMPLIANCE EXAMINATION REPORT

OF

FRANCESVILLE-SALEM TOWNSHIP PUBLIC LIBRARY

PULASKI COUNTY, INDIANA

January 1, 2020 to December 31, 2023



**FILED**  
10/28/2024



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

October 28, 2024

Board of Directors  
Francesville-Salem Township Public Library  
Pulaski County, Indiana

This report is supplemental to the audit report of the Francesville-Salem Township Public Library (Library), for the period from January 1, 2020 to December 31, 2023. It has been provided as a separate report so that the reader may easily identify any findings that pertain to the Library. It should be read in conjunction with the financial statement audit report of the Library, which provides an opinion on the Library's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the Library and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The findings contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report of the Francesville-Salem Township Public Library prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2020 to December 31, 2023. In our opinion, the supplemental report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

We call your attention to the findings in the report on page 3 and 4.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA  
Deputy State Examiner

**COMPLIANCE EXAMINATION OF**  
FRANCESVILLE-SALEM TOWNSHIP PUBLIC LIBRARY  
Pulaski County, Indiana  
January 1, 2020 through December 31, 2023

FRANCESVILLE-SALEM TOWNSHIP PUBLIC LIBRARY

Pulaski County, Indiana  
January 1, 2020 through December 31, 2023

CONTENTS

SCHEDULE OF OFFICIALS .....	1
INDEPENDENT ACCOUNTANT'S REPORT .....	2
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS:	
2023-001: MISSING GATEWAY UPLOADS .....	3
2023-002: SCHEDULES IN ANNUAL FINANCIAL REPORT – OTHER INFORMATION .....	3
2023-003: RECEIPT ISSUANCE .....	4
EXIT CONFERENCE .....	5

FRANCESVILLE-SALEM TOWNSHIP PUBLIC LIBRARY  
SCHEDULE OF OFFICIALS  
January 1, 2020 through December 31, 2023

---

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board	Delilah Jordan Andy Durham	01-01-20 to 06-08-20 06-09-20 to 12-31-23
Director	Anita Messer	01-01-20 to 12-31-23
Treasurer	Laurel Myers	01-01-20 to 12-31-23

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Francesville-Salem Township Public Library

We have examined the Francesville-Salem Township Public Library's ("Library") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Libraries* during the period January 1, 2020 through December 31, 2023. Management of the Library is responsible for the Library's compliance with the specified requirements. Our responsibility is to express an opinion on the Library's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Library complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Library complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Library's compliance with specified requirements.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual for Libraries* applicable to the Library during the period January 1, 2020 through December 31, 2023, as described in findings 2023-001 through 2023-003 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the Library complied, in all material respects, with the aforementioned requirements during the period January 1, 2020 through December 31, 2023.

  
Crowe LLP

Indianapolis, Indiana  
August 26, 2024

FRANCESVILLE-SALEM TOWNSHIP PUBLIC LIBRARY  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
January 1, 2020 through December 31, 2023

---

**FINDING 2023-001: MISSING GATEWAY UPLOADS**

**Criteria:** The Indiana State Board of Accounts (SBOA) Directive 2018-1 states in part, " Beginning with July 2018 files, which will be due September 15, 2018, all cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. The Directive was amended with additional required uploads effective December 2023.

The following files and governmental unit information are required to be uploaded monthly by all units:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

The following files and governmental unit information are required to be uploaded annually by all units:

- Year-end investment statements and register of investments
- Excel Data Capture/ Data Dump
- Detail of Receipts by fund and account
- Detail of Disbursements by fund and account
- Current year Salary Ordinance (or Schedule) and Amendments (except Schools)
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Accounts Payable/ Accounts Receivable Schedule support
- Direct Federal Grant Agreements/Award Letters and Amendments initiated during the year
- Agreements for Subawards made to Subrecipients for all Federal Grants initiated during the year
- Personnel Policy (to be uploaded in 2023 and in future years if updated)

**Condition:** During testing, we noted the Library did not upload the required 2020 Annual Payroll History Report. Additionally, the Library did not upload the 2023 annual Excel Data Capture/ Data Dump.

**FINDING 2023-002: SCHEDULES IN ANNUAL FINANCIAL REPORT – OTHER INFORMATION**

**Criteria:** The Annual Financial Report (AFR) required under IC 5-11-1-4(a) shall be filed with the state examiner not later than sixty (60) days after the close of each fiscal year. (Accounting and Uniform Guidelines Compliance Manual for Libraries, Chapter 1)

**Condition:** Financial and other information are required to be entered annually into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units (Gateway) financial reporting system. The capital assets information entered into Gateway contained the following errors:

*Capital Assets*

The Schedule of Capital Assets was overstated in the AFR by \$26,029.

---

(Continued)

FRANCESVILLE-SALEM TOWNSHIP PUBLIC LIBRARY  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
January 1, 2020 through December 31, 2023

---

**FINDING 2023-003: RECEIPT ISSUANCE**

**Criteria:** Chapter 1 of the Accounting and Uniform Compliance Guidelines Manual for Libraries states in part, *"Receipts shall be issued and recorded at the time of the transaction."*

A similar comment appeared in the prior year report B55397, entitled FINANCIAL TRANSACTIONS AND REPORTING.

**Condition:** The Library did not use prescribed forms for receipts and did not issue receipts when monies were collected.

FRANCESVILLE-SALEM TOWNSHIP PUBLIC LIBRARY  
EXIT CONFERENCE  
January 1, 2020 through December 31, 2023

---

The contents of this report were discussed on August 26, 2024, with Lacy McCarty, President of the Board, Anita Messer, Director, and Laurel Myers, Treasurer.