

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

**Paul D. Joyce, CPA
State Examiner**

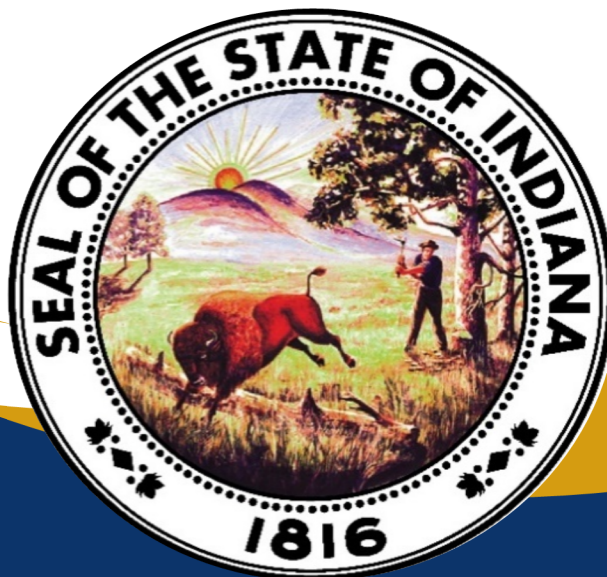
COMPLIANCE EXAMINATION REPORT

OF

EVANSVILLE-VANDERBURGH PUBLIC LIBRARY

VANDERBURGH COUNTY, INDIANA

January 1, 2022 to December 31, 2023



FILED

12/12/2024



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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December 12, 2024

Board of Directors
Evansville-Vanderburgh Public Library
Vanderburgh County, Indiana

This report is supplemental to the audit report of Evansville-Vanderburgh Public Library Public Library (Library), for the period from January 1, 2022 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/.

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.

We have reviewed the supplemental report of Evansville-Vanderburgh Public Library prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2022 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.

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

Tammy R. White, CPA
Deputy State Examiner

EVANSVILLE VANDERBURGH PUBLIC LIBRARY

Vanderburgh County, Indiana
January 1, 2022 through December 31, 2023

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EVANSVILLE VANDERBURGH PUBLIC LIBRARY
SCHEDULE OF OFFICIALS
January 1, 2022 through December 31, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Sabrina Stewart-Thomas	01-01-22 to 12-31-22
	Robert Musgrave	01-01-23 to 12-31-23
Director	R. Scott Kinney	01-01-22 to 12-31-23
President of the Board	Dr. Velinda Stubbs	01-01-22 to 12-31-22
	Eric Williams	01-01-23 to 12-31-23

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the Evansville Vanderburgh Public Library

We have examined the Evansville Vanderburgh 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, 2022 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 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.

In our opinion, the Library complied, in all material respects, with the aforementioned requirements during the period January 1, 2022 through December 31, 2023.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
October 23, 2024

EVANSVILLE VANDERBURGH PUBLIC LIBRARY
EXIT CONFERENCE
January 1, 2022 through December 31, 2023

The contents of this report were discussed on October 23, 2024, with Lori Tomlin, Director Finance, Eric Williams, Board President, and Robert Musgrave, Board Treasurer.