

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

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

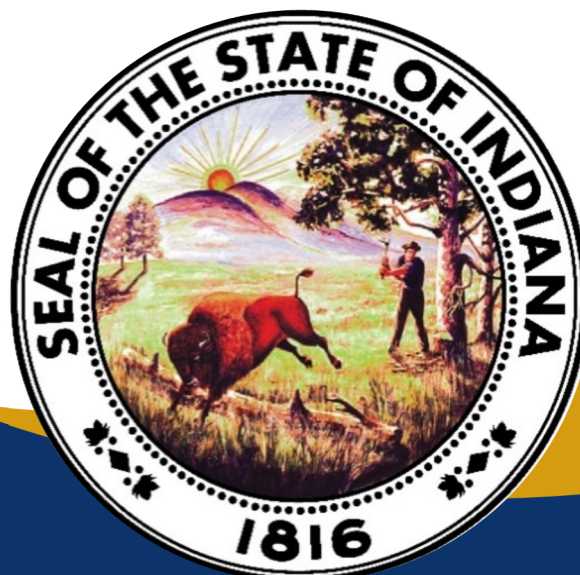
COMPLIANCE ENGAGEMENT REPORT

OF

RUSHVILLE PUBLIC LIBRARY

RUSH COUNTY, INDIANA

January 1, 2021 to December 31, 2024



FILED

04/24/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Nicole Kirchoff	01-01-21 to 12-31-25
Treasurer	Stacey Berkemeier	01-01-21 to 12-31-21
	Lou Starkey	01-01-22 to 12-31-22
	Karen Brashaber	01-01-23 to 12-31-23
	Lou Starkey	01-01-24 to 12-31-24
	Amanda Harris	01-01-25 to 12-31-25
President of the Library Board	Christina Gurley	01-01-21 to 12-31-21
	Karen Brashaber	01-01-22 to 12-31-22
	Anna Jo Richards	01-01-23 to 12-31-23
	Denise Payne	01-01-24 to 12-31-24
	Karen Brashaber	01-01-25 to 12-31-25



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INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF THE RUSHVILLE PUBLIC LIBRARY, RUSH COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Rushville Public Library (Library), for the period of January 1, 2021 to December 31, 2024. 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 Nicole Kirchoff, Director; Karen Brashaber, President of the Library Board; and Rhonda Albrecht, Staff Accountant, on April 15, 2025.



Beth Kelley, CPA, CFE
Deputy State Examiner

April 10, 2025

RUSHVILLE PUBLIC LIBRARY
COMMENT

ANNUAL FINANCIAL REPORT

Condition and Context

The Library's system of internal controls was ineffective in preventing, or detecting and correcting, material errors noted in its Annual Financial Reports (AFR) for 2021-2024.

The Library's financial information was entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the AFR and financial statements. The AFRs for 2021-2024 contained errors, as Payroll Withholding funds receipts and disbursements activities were omitted for each year of the engagement period.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes. . . ."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner as set forth in the uniform compliance guidelines. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."



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

RUSHVILLE 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	\$ 177,842	\$ 354,814	\$ 310,154	\$ 222,502	\$ 352,479	\$ 323,525	\$ 251,456
Rainy Day Fund	14,820	2,500	286	17,034	4,720	2,882	18,872
Library Improvement Reserve	15,498	5,000	-	20,498	2,500	-	22,998
Evergreen Fines	-	23	13	10	212	186	36
PLAC	-	130	130	-	65	65	-
Gifts Donations Grants	13,250	9,780	6,919	16,111	42,332	29,074	29,369
Summer Reading	3,317	1,240	1,280	3,277	1,930	3,306	1,901
Roof	1,468	11,965	11,965	1,468	-	1,468	-
CARES Money	-	3,384	160	3,224	-	3,153	71
Fundraiser	-	6,177	1,572	4,605	-	-	4,605
Fundraiser	-	-	-	-	-	-	-
State Technology Grant	-	4,292	4,292	-	4,589	4,589	-
Programming	6,753	18,189	2,186	22,756	2,986	8,209	17,533
Javapos Memorials	15,886	16	10	15,892	15	-	15,907
Memorial	629	1,070	91	1,608	1,339	987	1,960
Building Improvement	30,740	33,205	13,257	50,688	20,817	11,614	59,891
Totals	<u>\$ 280,203</u>	<u>\$ 451,785</u>	<u>\$ 352,315</u>	<u>\$ 379,673</u>	<u>\$ 433,984</u>	<u>\$ 389,058</u>	<u>\$ 424,599</u>

RUSHVILLE PUBLIC LIBRARY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2023 and 2024

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23	Receipts	Disbursements	Cash and Investments 12-31-24
General	\$ 251,456	\$ 381,716	\$ 331,063	\$ 302,109	\$ 335,538	\$ 342,088	\$ 295,559
Rainy Day Fund	18,872	-	-	18,872	-	-	18,872
Library Improvement Reserve	22,998	-	-	22,998	-	-	22,998
Evergreen Fines	36	149	152	33	49	72	10
PLAC	-	130	65	65	195	130	130
Gifts Donations Grants	29,369	6,849	15,658	20,560	12,509	1,408	31,661
Summer Reading	1,901	1,635	2,035	1,501	2,526	2,519	1,508
CARES Money	71	-	70	1	-	-	1
Debt Service	-	-	-	-	199,007	181,228	17,779
Sales Tax	-	-	-	-	63	56	7
Farewell T-Shirts	-	-	-	-	138	138	-
Sales Tax	-	12	-	12	-	-	12
Fundraiser	4,605	-	-	4,605	-	-	4,605
Fundraiser	-	-	-	-	-	-	-
State Technology Grant	-	4,491	4,491	-	8,227	3,762	4,465
Programming	17,533	4,257	8,142	13,648	2,391	4,454	11,585
Javapos Memorials	15,907	12	-	15,919	343	-	16,262
Memorial	1,960	285	663	1,582	598	25	2,155
Building Improvement	59,891	54,269	34,756	79,404	24,264	5,731	97,937
Totals	<u>\$ 424,599</u>	<u>\$ 453,805</u>	<u>\$ 397,095</u>	<u>\$ 481,309</u>	<u>\$ 585,848</u>	<u>\$ 541,611</u>	<u>\$ 525,546</u>