

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

COMPLIANCE REPORT

OF

WAKARUSA-OLIVE AND HARRISON TOWNSHIP PUBLIC LIBRARY

ELKHART COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**

05/24/2024



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SCHEDULE OF OFFICIALS

| <u>Office</u>                     | <u>Official</u> | <u>Term</u>          |
|-----------------------------------|-----------------|----------------------|
| Director                          | Matthew Bowers  | 01-01-22 to 12-31-24 |
| Treasurer                         | Darlene Byland  | 01-01-22 to 12-31-24 |
| President of the<br>Library Board | Jane Mestach    | 01-01-22 to 12-31-24 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE WAKARUSA-OLIVE AND HARRISON  
TOWNSHIP PUBLIC LIBRARY, ELKHART COUNTY, INDIANA

The Wakarusa-Olive and Harrison Township Public Library (Library) is considered a component unit of Elkhart County (County) under accounting principles generally accepted in the United States of America. The Library's financial information was audited as part of the County's financial statements for the period from January 1, 2022 to December 31, 2022. The Financial Statements Audit Report of the County, which provides our opinions on the County's financial statements and which includes the Library's financial information, may be found at [www.in.gov/sboa](http://www.in.gov/sboa).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures on the Library. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Library's Annual Financial Report information can be found on the Indiana Gateway for Government Units financial reporting system website: <https://gateway.ifionline.org> and has not been subjected to any audit procedures.

Beth Kelley, CPA, CFE  
Deputy State Examiner

March 21, 2024

WAKARUSA-OLIVE AND HARRISON TOWNSHIP PUBLIC LIBRARY  
RESULT AND COMMENT

**CAPITAL ASSETS**

*Condition and Context*

The Library could not provide documentation to support a physical inventory of capital assets was completed at least every two years.

*Criteria*

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 1)

WAKARUSA-OLIVE AND HARRISON TOWNSHIP PUBLIC LIBRARY  
EXIT CONFERENCE

The contents of this report were discussed on March 21, 2024, with Matthew Bowers, Director, and Darlene Byland, Treasurer.