

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

COMPLIANCE REPORT

OF

MIDDLEBURY COMMUNITY 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 | Juli Wald | 01-01-22 to 12-31-24 |
| Treasurer | Donald Shuler (Vacant) Mary Hesser | 01-01-22 to 08-17-23 08-18-23 to 09-20-23 09-21-23 to 12-31-24 |
| President of the Library Board | Mary Hesser Erick Click Carolyn Manley | 01-01-22 to 09-20-23 09-21-23 to 01-17-24 01-18-24 to 12-31-24 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE MIDDLEBURY COMMUNITY
PUBLIC LIBRARY, ELKHART COUNTY, INDIANA

The Middlebury Community 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.

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 procedures we performed did not indicate any instances of noncompliance that warranted comment at this time. 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 26, 2024

MIDDLEBURY COMMUNITY PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on March 26, 2024, with Juli Wald, Director; Amy Czernisz, Business Manager; and Mary Hesser, Treasurer.