

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

COMPLIANCE EXAMINATION REPORT

OF

LEBANON PUBLIC LIBRARY

BOONE COUNTY, INDIANA

January 1, 2022 to December 31, 2023



**FILED**

08/30/2024



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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Board of Directors  
Lebanon Public Library  
Boone County, Indiana

This report is supplemental to the audit report of the Lebanon 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 Examination 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 Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Lebanon Public Library prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2022 to December 31, 2023. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

We call your attention to the finding in the report on page 3.

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**  
**LEBANON PUBLIC LIBRARY**  
Boone County, Indiana  
January 1, 2022 through December 31, 2023

LEBANON PUBLIC LIBRARY

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

CONTENTS

SCHEDULE OF OFFICIALS .....	1
INDEPENDENT ACCOUNTANT'S REPORT .....	2
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS:	
2023-001: ANNUAL FINANCIAL REPORT – OTHER INFORMATION.....	3
EXIT CONFERENCE .....	4

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

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<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board	Richard Milam	01-01-22 to 12-31-23
Director	Beau Cunyningham	01-01-22 to 12-31-23
Treasurer	Aaron Wilhoite	01-01-22 to 12-31-23

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the Lebanon Public Library

We have examined the Lebanon 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 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, 2022 through December 31, 2023, as described in finding 2023-001 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, 2022 through December 31, 2023.



Crowe LLP

Indianapolis, Indiana  
August 9, 2024

LEBANON PUBLIC LIBRARY  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
January 1, 2022 through December 31, 2023

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**FINDING 2023-001: 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 AFR via the Indiana Gateway for Government Units (Gateway) financial reporting system. The leases and debt information entered into Gateway contained the following errors:

*Leases and Debt*

The Library did not report any activity on the Schedule of Leases and Debt submitted to the Indiana Gateway Portal as part of the annual financial report. As of December 31, 2023, it was noted the Library has two outstanding general obligation bonds that were not properly reported. The Schedule of Leases and Debt, reported as Other Information in the Library's financial statement, was revised to reflect ending principal balance and principal due within one year for outstanding debt obligations.

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

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The contents of this report were discussed on August 9, 2024, with Richard Milam, President of the Board, Chrissy Johnson, Accountant, and Beau Cunyngnam, Library Director.