

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

COMPLIANCE EXAMINATION REPORT

OF

H. F. SCHRICKER-STARKE COUNTY PUBLIC LIBRARY

STARKE COUNTY, INDIANA

January 1, 2022 to December 31, 2023



FILED
08/30/2024



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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August 30, 2024

Board of Directors
H. F. Schricker-Starke County Public Library
Starke County, Indiana

This report is supplemental to the audit report of the H. F. Schricker-Starke County 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/.

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 Finding and Result contained herein describe the identified reportable instance of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for H. F. Schricker-Starke County 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 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
H.F. SCHRICKER-STARKE COUNTY PUBLIC LIBRARY
Starke County, Indiana
January 1, 2022 through December 31, 2023

H.F. SCHRICKER-STARKE COUNTY PUBLIC LIBRARY

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

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H.F. SCHRICKER-STARKE COUNTY PUBLIC LIBRARY
SCHEDULE OF OFFICIALS
January 1, 2022 through December 31, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board	Kimberly Gingher	01-01-22 to 12-31-23
Director	Kathleen Bowman	01-01-22 to 12-31-23
Treasurer	Susan Lucas	01-01-22 to 12-31-23



INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the H.F. Schricker-Starke County Public Library

We have examined the H.F. Schricker-Starke County 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 of January 1, 2022 through December 31, 2023, as described in item 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 of January 1, 2022 through December 31, 2023.

Crowe LLP

Crowe LLP

Indianapolis, Indiana
August 19, 2024

H.F. SCHRICKER-STARKE COUNTY PUBLIC LIBRARY
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS
January 1, 2022 through December 31, 2023

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 Governmental Units (Gateway) financial reporting system. The leases and debt information entered into Gateway contained the following errors:

The Library reported a \$806,876 ending principal balance which did not agree to the underlying loan amortization schedules total ending balance of \$840,000. Additionally, the Library reported \$129,748 in principal due within one year which did not agree to the underlying loan amortization schedules total amount of \$100,000.

H.F. SCHRICKER-STARKE COUNTY PUBLIC LIBRARY
EXIT CONFERENCE
January 1, 2022 through December 31, 2023

The contents of this report were discussed on August 19, 2024, with Kimberly Gingher, President of the Board, Kathleen Bowman, Director of the Library, Susan Lucas, Treasurer, and Kathryn Lynch, Human Resources and Business Office Coordinator FT