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September 4, 2015

TO: THE OFFICIALS OF THE JEFFERSONVILLE TOWNSHIP
PUBLIC LIBRARY, CLARK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Jeffersonville Township Public Library (Library), for the period of January 1, 2010 to December 31, 2012, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Library's financial statements, we did not follow *generally accepted auditing standards*. Accordingly, we do not express an opinion on any basic financial statement of the Library.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Library's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/. For years 2011 and later, the Annual Financial Reports filed by the Library can be found on the Gateway website: <https://gateway.ifionline.org/>.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.


Current Period Comments

- *Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliation contained errors or reconciling items not posted to the records in a timely manner. The following are errors or reconciling items noted on the reconciliations:*
 1. *Old outstanding checks were removed from the outstanding check list but not receipted back to the records. These checks were then listed as other reconciling items and not corrected for over three years.*

2. *The Library maintains a separate bank account for each individual fund in the funds ledger. Checks are issued from only the bank account used for the operating fund; therefore, transfers are made between the operating bank account to other bank accounts in order to agree with fund ledger balances. These transfers are not recorded in a timely manner and carried as reconciling items for long periods of time.*

This letter is intended for the information and use of the governing body and management of the Library. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on July 8, 2015, with Paul G. Gibson, former Treasurer; Lynn Wilson, Treasurer; and Margaret E. "Libby" Pollard, Director.


Paul D. Joyce, CPA
State Examiner