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October 16, 2015

TO: THE OFFICIALS OF THE OHIO COUNTY PUBLIC LIBRARY, OHIO COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Ohio County Public Library (Library), for the period of January 1, 2010 to December 31, 2014, 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.ifonline.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.

Unresolved Comments From Prior Report

- *As noted in the prior Report B37822, the Library Annual Financial Report (LAR) contained a number of errors and did not properly reflect the financial activity of the library. The LAR filed for 2010 also contained a number of errors and did not properly reflect the financial activity of the library. The Annual Financial Report filed on Gateway for 2011, 2012, 2013, and 2014 also contained a number of errors and did not properly reflect the financial activity of the library.*

Years	Fund	Category	Amount Per Gateway	Amount Per Ledger	Difference
2011	Operating	Beginning Balance	\$ 156,487.62	\$143,806.16	\$12,681.46
2011	Operating	Receipts	185,585.82	227,699.98	(42,114.16)
2011	Operating	Disbursements	162,249.68	207,341.77	(45,092.09)
2011	Operating	Ending Balance	179,823.76	164,164.37	15,659.39
2011	Library Improvement Reserve Fund	Receipts	2,500.00	3,108.22	(608.22)
2011	Library Improvement Reserve Fund	Ending Balance	45,275.51	45,883.73	(608.22)
2011	Gift	Beginning Balance	7,615.39	13,103.23	(5,487.84)
2011	Gift	Receipts	9,338.81	14,817.89	(5,479.08)
2011	Rising Sun Regional	Disbursements	9,225.00	7,567.84	1,657.16
2011	Rising Sun Regional	Ending Balance	2,200.00	3,857.16	(1,657.16)
2011	Riverboat Revenue Sharing	Beginning Balance	71,084.60	108,119.81	(37,035.21)
2011	Riverboat Revenue Sharing	Disbursements	32,556.18	33,388.10	(831.92)
2011	Riverboat Revenue Sharing	Ending Balance	39,644.90	75,848.10	(36,203.20)
2011	State Technology Fund-LSTA	Beginning Balance	-	5,000.50	(5,000.50)
2011	State Technology Fund-LSTA	Receipts	-	4,074.00	(4,074.00)
2011	State Technology Fund-LSTA	Disbursements	-	5,410.50	(5,410.50)
2011	State Technology Fund-LSTA	Ending Balance	-	3,664.00	(3,664.00)
2012	Operating	Beginning Balance	179,823.76	164,266.89	15,556.87
2012	Operating	Receipts	177,263.98	199,308.06	(22,044.08)
2012	Operating	Disbursements	178,583.01	203,118.97	(24,535.96)
2012	Operating	Ending Balance	178,504.73	160,455.98	18,048.75
2012	Library Improvement Reserve Fund	Beginning Balance	45,275.51	45,883.73	(608.22)
2012	Library Improvement Reserve Fund	Receipts	-	2,586.46	(2,586.46)
2012	Library Improvement Reserve Fund	Ending Balance	45,275.51	48,470.19	(3,194.68)
2012	Gift	Beginning Balance	9,338.81	14,817.89	(5,479.08)
2012	Gift	Ending Balance	10,352.89	15,831.97	(5,479.08)
2012	Rising Sun Regional	Beginning Balance	2,200.00	3,857.16	(1,657.16)
2012	Rising Sun Regional	Receipts	5,000.00	18,973.46	(13,973.46)
2012	Rising Sun Regional	Disbursements	2,200.00	12,541.22	(10,341.22)
2012	Rising Sun Regional	Ending Balance	5,000.00	10,289.40	(5,289.40)
2012	Riverboat Revenue Sharing	Beginning Balance	39,644.90	75,877.83	(36,232.93)
2012	Riverboat Revenue Sharing	Ending Balance	44,097.51	80,332.04	(36,234.53)
2012	Ohio County Community Foundation	Receipts	9,647.00	-	9,647.00
2012	Ohio County Community Foundation	Disbursements	5,147.00	-	5,147.00
2012	Ohio County Community Foundation	Ending Balance	4,500.00	-	4,500.00
2012	State Technology Fund-LSTA	Beginning Balance	-	3,664.00	(3,664.00)
2012	State Technology Fund-LSTA	Ending Balance	-	3,463.00	(3,463.00)
2013	Operating	Receipts	173,940.54	219,862.96	(45,922.42)
2013	Operating	Disbursements	188,707.62	237,189.90	(48,482.28)
2013	Operating	Ending Balance	145,744.62	143,184.76	2,559.86
2013	Rainy Day	Beginning Balance	54,617.02	27,308.51	27,308.51
2013	Rainy Day	Ending Balance	54,617.02	27,308.51	27,308.51
2013	Library Improvement Reserve Fund	Receipts	5,030.14	3,118.65	1,911.49
2013	Library Improvement Reserve Fund	Ending Balance	53,500.33	51,588.84	1,911.49
2013	Poellman Memorial	Receipts	105,546.40	3,798.28	101,748.12
2013	Poellman Memorial	Ending Balance	804,622.24	703,013.12	101,609.12
2013	Riverboat Revenue Sharing	Beginning Balance	139,452.18	80,330.44	59,121.74
2013	Riverboat Revenue Sharing	Ending Balance	127,066.22	67,959.62	59,106.60
2014	Operating	Beginning Balance	194,752.80	143,163.96	51,588.84
2014	Operating	Receipts	179,091.20	215,634.56	(36,543.36)
2014	Operating	Disbursements	191,510.29	228,053.58	(36,543.29)
2014	Operating	Ending Balance	182,333.71	130,744.94	51,588.77
2014	Rainy Day	Beginning Balance	54,617.02	27,308.51	27,308.51
2014	Rainy Day	Receipts	22,464.21	134.59	22,329.62
2014	Rainy Day	Ending Balance	77,081.23	27,443.10	49,638.13
2014	Library Improvement Reserve Fund	Beginning Balance	-	51,588.84	(51,588.84)
2014	Library Improvement Reserve Fund	Ending Balance	-	51,806.67	(51,806.67)
2014	Poellman Memorial	Receipts	44.58	1,295.69	(1,251.11)
2014	Poellman Memorial	Ending Balance	675,610.93	676,862.04	(1,251.11)

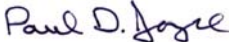
Adjustments to the Annual Financial Reports filed on Gateway were proposed and approved by the Unit.

Current Period Comments

- *The records presented for review indicated that the Riverboat Fund had disbursements of \$37,533; \$33,388; \$25,818; \$28,154; and \$54,676 for the years 2010, 2011, 2012, 2013, and 2014, respectively, without the Library Board establishing any budgeted appropriations.*
- *Receipts were not issued for the library's cash collections. When collections were received the Treasurer entered the collection amount in the computer system. At the end of the day the Treasurer printed a summary of the day's collections that agreed with the daily deposit. However, the printouts contained collections from several sources and did not reflect each individual transaction.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate for 2012, 2013, and 2014. In 2012, the difference between the Form 100-R compensation reported and the actual compensation paid for four employees ranged from \$2,035 to \$4,622. In 2013, the difference between the Form 100-R compensation reported and the actual compensation paid for three employees ranged from \$1,446 to \$3,415. In 2014, the difference between the Form 100-R compensation reported and the actual compensation paid for four employees ranged from \$2,051 to \$18,747.*

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 August 24, 2015, with Karen Jackson, Treasurer; and Jennifer Mossburger, President of the Library Board. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner