

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

HARTFORD CITY PUBLIC LIBRARY

BLACKFORD COUNTY, INDIANA

January 1, 2011 to December 31, 2014



FILED

11/06/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Vicki Cecil	01-01-11 to 03-31-13
	(Vacant)	04-01-13 to 04-21-13
	Eric Hinderleiter	04-22-13 to 09-17-13
	(Vacant)	09-18-13 to 11-24-13
	Christine Mahon	11-25-13 to 12-12-14
Treasurer	(Vacant)	12-13-14 to 05-17-15
	Michele Ogle	05-18-15 to 12-31-15
	Jerry Poulson	01-01-11 to 08-05-14
	Kenny Warner	08-06-14 to 05-17-15
President of the Board	Patricia Clamme	05-18-15 to 12-31-15
	Rick Gerard	01-01-11 to 12-31-13
	Ann Ludwig	01-01-14 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE HARTFORD CITY PUBLIC LIBRARY, BLACKFORD COUNTY, INDIANA

This report is supplemental to our examination report of the Hartford City Public Library (Library), for the period from January 1, 2011 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Library. It should be read in conjunction with our Financial Statements Examination Report of the Library, which provides our 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 performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Results and Comments, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

August 18, 2015

HARTFORD CITY PUBLIC LIBRARY
EXAMINATION RESULTS AND COMMENTS

ADVANCE PAYMENTS

The Library paid \$4,750 and \$950 of compensation to two vendors in advance of the actual date the maintenance services were provided.

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 4)

COLLECTION OF AMOUNTS DUE

The Library failed to bill Jackson Township and Washington Township for the period January through June 2011. The billing amounts totaled \$1,050 and \$650 for Jackson Township and Washington Township, respectively.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 4)

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 4)

CONTRACTS

Payments totaling \$25,000 were made for a study for a potential library project in 2011 and 2012 and payments totaling \$15,006 were made for legal services in 2012 and 2013. Contracts were not written for these services.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 4)

HARTFORD CITY PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on August 18, 2015, with Michele Ogle, Director; Ann Ludwig, President of the Board; and Pam Bolt, Bookkeeper.