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December 4, 2015

TO: THE OFFICIALS OF THE CHARLESTOWN-CLARK COUNTY  
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 Charlestown-Clark County 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/](http://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 Comment contained herein describes the identified reportable instance 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 Comment**

- *Penalties, interest, and other charges were paid to the Internal Revenue Service in the amount of \$2,000 because the Library participated in an unapproved retirement plan (403b Tax Sheltered Annuity). The Library discontinued their participation in the above plan.*

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 October 13, 2015, with LaDonna Johnson, Treasurer; James Arnett, Chairman of the Board; June A. Kruer, Director; and Linda A Dickson, Financial Manager.

*Paul D. Joyce*  
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State Examiner