



**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](http://www.in.gov/sboa)

December 22, 2015

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Scott County Public Library (Library), for the period of January 1, 2011 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 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***

- *The Annual Financial Report filed on Gateway for 2011 and 2012 contained a number of errors and did not properly reflect the financial activity of the library.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2011	Operating	Beg. Balance	\$ 3,074,551.54	\$ 2,361,025.77	\$ 713,525.77
2011	Gift Fund	Beg. Balance	41,543.35	38,152.36	3,390.99
2011	Gift Fund CD	Beg. Balance	34,093.42	37,484.41	(3,390.99)
2011	Operating	Ending Balance	3,209,438.25	2,495,912.48	713,525.77
2011	Gift Fund	Ending Balance	34,293.09	30,902.10	3,390.99
2011	Gift Fund CD	Ending Balance	34,093.42	37,484.41	(3,390.99)
2012	Operating	Beg. Balance	3,209,438.25	2,495,912.48	713,525.77
2012	Gift Fund	Beg. Balance	34,293.09	30,902.10	3,390.99
2012	Gift Fund CD	Beg. Balance	34,093.42	37,484.41	(3,390.99)
2012	Operating	Receipts	720,119.89	709,707.53	10,412.36
2012	Operating	Ending Balance	3,387,044.93	2,663,106.80	723,938.13
2012	Gift Fund	Ending Balance	42,154.34	38,763.35	3,390.99
2012	Gift Fund CD	Ending Balance	34,093.42	37,484.41	(3,390.99)

*During the review, adjustments were provided to the Library for the above errors and the Library has entered the necessary corrections.*

- *The Library Board did not adopt a salary schedule establishing the compensation of officers and employees for 2011 and 2012.*

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 1, 2015, with Berley C. Goodin, Chairman of the Board; and Darlene Hall, Director.

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