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February 15, 2016

TO: THE OFFICIALS OF THE WORTHINGTON JEFFERSON TOWNSHIP
PUBLIC LIBRARY, GREENE COUNTY, INDIANA

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

Unresolved Comment From Prior Report


- *Receipts were deposited later than the next business day following the receipt of funds. In four instances, receipts were deposited up to one month after received.*

Current Period Comments

- *The Library Board approved salary increases for employees for each year but did not adopt a salary schedule or resolution establishing the compensation of officers and employees.*
- *The Library officials did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2011 or 2014. The reports were filed on February 9, 2012 and February 12, 2015, which is 9 and 12 days past the due date, respectively.*
- *The Library did not have a credit card policy approved by the Library Board.*

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 November 19, 2015, with Andrea Fuller, Director, and Terressa Sparks, Treasurer.


Paul D. Joyce, CPA
State Examiner