



STATE OF INDIANA

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March 29, 2016

TO: THE OFFICIALS OF THE LAWRENCEBURG PUBLIC
LIBRARY DISTRICT, DEARBORN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Lawrenceburg Public Library District (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 auditing standards generally accepted in the United States of America. 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.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, 2012, 2013, and 2014 contained a number of errors, and did not properly reflect the financial activity of the Library. The following schedule shows, by fund and category, the differences between Gateway reported amounts and the Library Ledger:*

Year	Fund	Category	Amount Per Gateway	Amount Per Ledger	Difference
2011	Operating	Beginning Balance	\$ 1,080,834.03	\$ 1,064,746.00	\$ 16,088.03
2011	Ludlow Memorial	Beginning Balance	49,507.72	13,507.72	36,000.00
2011	LIRF	Beginning Balance	1,082,229.88	380,797.16	701,432.72
2011	Operating	Disbursements	1,682,281.05	1,689,532.26	(7,251.21)
2011	Operating	Ending Balance	815,571.69	792,232.45	23,339.24
2011	Ludlow Memorial	Ending Balance	48,977.82	12,977.82	36,000.00
2011	LIRF	Ending Balance	1,799,873.27	1,098,440.55	701,432.72
2012	Operating	Beginning Balance	815,571.69	792,232.45	23,339.24
2012	Ludlow Memorial	Beginning Balance	48,977.82	12,977.82	36,000.00
2012	LIRF	Beginning Balance	1,799,873.27	1,098,440.55	701,432.72
2012	Operating	Disbursements	1,524,323.83	1,503,092.63	21,231.20
2012	LIRF	Disbursements	696,994.51	642,355.73	54,638.78
2012	Operating	Ending Balance	782,352.98	780,334.94	2,018.04
2012	Ludlow Memorial	Ending Balance	45,411.89	9,411.89	36,000.00
2012	LIRF	Ending Balance	1,106,781.25	459,987.31	646,793.94
2013	Operating	Beginning Balance	782,352.98	780,334.94	2,018.04
2013	Ludlow Memorial	Beginning Balance	45,411.89	9,411.89	36,000.00
2013	LIRF	Beginning Balance	1,106,781.25	459,987.31	646,793.94
2013	Operating	Disbursements	1,482,188.32	1,473,626.15	8,562.17
2013	LIRF	Disbursements	-	53,687.70	(53,687.70)
2013	Operating	Ending Balance	798,202.11	804,746.24	(6,544.13)
2013	Ludlow Memorial	Ending Balance	41,824.53	5,824.53	36,000.00
2013	LIRF	Ending Balance	1,116,127.62	415,645.98	700,481.64
2014	Operating	Beginning Balance	798,202.11	804,746.24	(6,544.13)
2014	Ludlow Memorial	Beginning Balance	41,824.53	5,824.53	36,000.00
2014	LIRF	Beginning Balance	1,116,127.62	415,645.98	700,481.64
2014	Operating	Disbursements	1,537,408.62	1,554,333.32	(16,924.70)
2014	LIRF	Disbursements	19,565.39	9,565.39	10,000.00
2014	Operating	Ending Balance	822,212.96	811,832.39	10,380.57
2014	Ludlow Memorial	Ending Balance	41,830.75	5,830.75	36,000.00
2014	LIRF	Ending Balance	1,102,157.73	411,676.09	690,481.64


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

- *Investment amounts were reported on the Annual Financial Report; however, they were not recorded on the ledger as of December 31, of the following years:*

Year	Fund	Amount
2010	Ludlow Memorial	\$ 36,000.00
2010	LIRF	675,000.00
2011	Ludlow Memorial	36,000.00
2011	LIRF	675,000.00
2012	Ludlow Memorial	36,000.00
2012	LIRF	675,000.00
2013	Ludlow Memorial	36,000.00
2013	LIRF	675,000.00
2014	Ludlow Memorial	36,000.00
2014	LIRF	675,000.00

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 February 11, 2016, with Barbara B. Bonney, Library Director; Margie Kleier, Business Manager/Treasurer; and, Daniel E. Toon, President of the Library Board. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner