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May 6, 2016

TO: THE OFFICIALS OF THE KOKOMO-HOWARD COUNTY  
PUBLIC LIBRARY, HOWARD COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Kokomo-Howard County Public Library (Library), for the period of January 1, 2011 to December 31, 2015, 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 statement, 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 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***

*The Annual Financial Report filed on Gateway for 2011, 2012, 2013, and 2014 did not match the Library's records as shown:*

Years	Fund	Category	Amount Per Gateway	Amount Per Ledger	Difference
2011	Library Improvement Reserve	Beginning Balance	\$ 1,445,687	\$ 1,445,824	\$ (137)
2011	Library Improvement Reserve	Receipt	352,376	353,521	(1,145)
2011	Library Improvement Reserve	Disbursement	74,542	75,824	(1,282)
2011	Petty Cash	Beginning Balance	25	228	(203)
2011	Petty Cash	Receipt	1,352	72	1,280
2011	Petty Cash	Disbursement	952	-	952
2011	Petty Cash	Ending Balance	425	300	125
2011	General	Receipt	7,481,819	7,567,801	(85,982)
2011	General	Disbursement	5,497,779	5,583,761	(85,982)
2011	Gift	Receipt	12,109	12,789	(680)
2011	Gift	Disbursement	12,096	12,776	(680)
2011	Vending Machine	Receipt	3,792	3,955	(163)
2011	Vending Machine	Disbursement	2,231	2,394	(163)
2011	Main Library Vending Machine	Receipt	8,849	8,817	32
2011	Main Library Vending Machine	Disbursement	5,087	5,055	32
2011	2010 Medical Spending & Dependent Care	Receipt	7,616	7,693	(77)
2011	2010 Medical Spending & Dependent Care	Disbursement	16,424	16,501	(77)
2012	Petty Cash	Beginning Balance	425	300	125
2012	Petty Cash	Disbursement	1,298	-	1,298
2012	Petty Cash	Ending Balance	230	1,403	(1,173)
2012	General	Receipt	6,094,442	6,162,774	(68,332)
2012	General	Disbursement	5,545,511	5,613,843	(68,332)
2012	Library Improvement Reserve	Receipt	14,427	289,275	(274,848)
2012	Library Improvement Reserve	Disbursement	881,049	1,155,897	(274,848)
2012	Employee Withholding	Receipt	826,510	834,836	(8,326)
2012	Employee Withholding	Disbursement	819,013	827,339	(8,326)
2012	Gift	Receipt	46,685	47,532	(847)
2012	Gift	Disbursement	44,338	45,185	(847)
2012	Vending Machine	Receipt	3,939	3,955	(16)
2012	Vending Machine	Disbursement	8,567	8,583	(16)
2012	Main Library Vending Machine	Receipt	10,277	10,522	(245)
2012	Main Library Vending Machine	Disbursement	11,796	12,041	(245)
2013	Petty Cash	Beginning Balance	230	300	(70)
2013	Petty Cash	Receipt	1,377	17	1,360
2013	Petty Cash	Disbursement	1,307	17	1,290
2013	General	Receipt	6,685,863	6,748,738	(62,875)
2013	General	Disbursement	6,458,883	6,521,758	(62,875)
2013	Employee Withholding	Receipt	875,014	875,415	(401)
2013	Employee Withholding	Disbursement	880,081	880,482	(401)
2013	Gift	Receipt	31,158	32,448	(1,290)
2013	Gift	Disbursement	35,389	36,679	(1,290)
2013	Main Library Vending Machine	Receipt	9,573	9,813	(240)
2013	Main Library Vending Machine	Disbursement	5,873	6,113	(240)
2014	General	Receipt	6,135,270	5,374,464	760,806
2014	General	Disbursement	5,531,910	4,771,104	760,806
2014	Rainy Day	Receipt	1,343	1,592	(249)
2014	Rainy Day	Ending Balance	789,546	789,795	(249)
2014	Library Improvement Reserve	Receipts	751,466	1,466	750,000
2014	Library Improvement Reserve	Disbursement	750,000	-	750,000
2014	2013 Medical Spending and Dependent Care	Receipts	51,816	51,830	(14)
2014	2013 Medical Spending and Dependent Care	Disbursement	42,315	42,329	(14)
2014	Gift	Receipts	32,457	32,207	250
2014	Gift	Ending Balance	23,583	23,333	250
2014	Vending	Receipts	29,980	14,389	15,591
2014	Vending	Disbursement	24,723	9,132	15,591

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 March 9, 2016, with Lori Danford, Treasurer; Faith Brautigam, Director; Joe Dunbar, President of the Library Board; and Charles W. Zook, former Treasurer. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner