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May 24, 2016

TO: THE OFFICIALS OF THE SPICELAND-SPICELAND TOWNSHIP  
PUBLIC LIBRARY, HENRY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Spiceland-Spiceland Township Public Library (Library), for the period of January 1, 2012 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 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 the Prior Period***


- *Receipts were deposited later than the next business day following the receipt of funds during 2014. During a review of deposits of tax distributions, we noted two distributions in 2014 were deposited 15 days after being issued by the County Auditor and one distribution in 2014 was deposited 22 days after being issued by the County Auditor.*

***Current Period Comment***

- *Records presented for review indicated the Operating fund disbursements were \$876 in excess of budgeted appropriations for 2013.*

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 15, 2016, with Sandra Wright, Treasurer; Beth Carr, Library Board President; and Dawn Mogg, Bookkeeper. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner