



STATE OF INDIANA

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March 29, 2016

TO: THE OFFICIALS OF THE POSEYVILLE CARNEGIE
PUBLIC LIBRARY, POSEY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Poseyville Carnegie 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 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 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 records presented for examination indicated the following disbursements in excess of budgeted appropriations:

Year	Fund	Excess Amount Disbursed
2011	Library Improvement Reserve Fund (LIRF)	\$ 25,531.05
2012	Library Improvement Reserve Fund (LIRF)	5,347.49

- The following funds had overdrawn cash balances at December 31:

Year	Fund	Amount
2011	Payroll Withholding	\$ 925.32
2014	Payroll Withholding	349.49
2015	Payroll Withholding	139.53


- The Annual Financial Reports filed on Gateway for 2011 to 2015, contained a number of errors, and did not properly reflect the financial activity of the library. The below 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	Receipts	\$ 198,505.00	\$ 200,378.93	\$ (1,873.93)
2011	Gift	Receipts	2,354.00	2,350.19	3.81
2011	Payroll Withholding	Receipts	-	11,082.87	(11,082.87)
2011	Operating	Disbursements	147,444.00	146,322.51	1,121.49
2011	Gift	Disbursements	1,658.00	1,695.73	(37.73)
2011	State Tech	Disbursements	3,150.00	3,412.70	(262.70)
2011	Payroll Withholding	Disbursements	-	12,008.19	(12,008.19)
2011	Operating	End Bal.	204,584.00	207,580.26	(2,996.26)
2011	Gift	End Bal.	721.00	679.46	41.54
2011	State Tech	End Bal.	3,188.00	2,925.80	262.20
2011	Payroll Withholding	End Bal.	-	(925.32)	925.32
2012	Operating	Beg. Bal.	204,584.00	207,580.26	(2,996.26)
2012	Gift	Beg. Bal.	721.00	679.46	41.54
2012	State Tech	Beg. Bal.	3,188.00	2,925.80	262.20
2012	Payroll Withholding	Beg. Bal.	-	(925.32)	925.32
2012	Operating	Receipts	162,075.00	162,145.95	(70.95)
2012	Payroll Withholding	Receipts	-	12,565.63	(12,565.63)
2012	Operating	Disbursements	151,076.00	154,594.16	(3,518.16)
2012	Gift	Disbursements	-	716.88	(716.88)
2012	Payroll Withholding	Disbursements	-	11,525.04	(11,525.04)
2012	Operating	End Bal.	215,583.00	215,132.05	450.95
2012	Gift	End Bal.	1,874.00	1,114.88	759.12
2012	State Tech	End Bal.	2,255.00	1,992.80	262.20
2012	Payroll Withholding	End Bal.	-	115.27	(115.27)
2013	Operating	Beg. Bal.	215,187.00	215,132.05	54.95
2013	Gift	Beg. Bal.	999.00	1,114.88	(115.88)
2013	Payroll Withholding	Beg. Bal.	-	115.27	(115.27)
2013	Operating	Receipts	154,873.00	155,151.84	(278.84)
2013	Payroll Withholding	Receipts	-	17,384.45	(17,384.45)
2013	Operating	Disbursements	169,887.09	171,479.14	(1,592.05)
2013	Gift	Disbursements	-	115.43	(115.43)
2013	Payroll Withholding	Disbursements	-	15,795.65	(15,795.65)
2013	Operating	End Bal.	200,172.91	198,804.75	1,368.16
2013	Payroll Withholding	End Bal.	-	1,704.07	(1,704.07)
2014	Payroll Withholding	Beg. Bal.	-	1,704.07	(1,704.07)
2014	Payroll Withholding	Receipts	-	11,428.63	(11,428.63)
2014	Payroll Withholding	Disbursements	-	13,482.19	(13,482.19)
2014	Payroll Withholding	End Bal.	-	(349.49)	349.49
2015	Payroll Withholding	Beg. Bal.	-	(349.49)	349.49
2015	Payroll Withholding	Receipts	-	12,957.30	(12,957.30)
2015	Payroll Withholding	Disbursements	-	12,747.34	(12,747.34)
2015	Payroll Withholding	End Bal.	-	(139.53)	139.53

- *The Library officials did not timely file a Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2011. The Form 100-R was filed on April 24, 2012, which is 83 days past the due date.*

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 1, 2016, with Claire Wetez, Director; Deanna Sherretz, Treasurer; Amy Stephens, Board President; and Crystal Folz, Bookkeeper. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner