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July 28, 2016

TO: THE OFFICIALS OF THE DUBLIN PUBLIC LIBRARY, WAYNE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Dublin 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 Comments from Prior Report***

- *The Annual Financial Reports (AFR) filed for 2012, 2013, 2014, and 2015 contained a number of errors and did not match the Library's records as detailed in the below schedule. In addition, the ledger contained errors during 2012, 2013, 2014, and 2015. Corrections to the ledger balances and to the AFRs for 2012, 2013, 2014, and 2015 were presented and made by the Library.*

Years	Fund	Category	Amount Per AFR	Amount	
				Per Corrected Library Ledger	Difference
2012	General	Beginning Balance	\$ 77,222.06	\$ 39,803.19	\$ 37,418.87
2012	General	Receipts	24,745.00	25,441.54	(696.54)
2012	General	Disbursements	20,299.00	21,719.37	(1,420.37)
2012	General	Ending Balance	81,668.06	43,525.36	38,142.70
2012	Rainy Day	Beginning Balance	908.00	454.00	454.00
2012	Rainy Day	Receipts	-	422.00	(422.00)
2012	Rainy Day	Disbursements	-	422.00	(422.00)
2012	Rainy Day	Ending Balance	908.00	454.00	454.00
2012	Levy Excess	Beginning and Ending Balance	1,445.14	722.57	722.57
2012	Library Improvement Reserve	Beginning and Ending Balance	5,691.46	3,145.73	2,545.73
2012	Petty Cash	Beginning and Ending Balance	20.00	10.00	10.00
2012	State Technology Fund	Beginning Balance	1,053.00	418.00	635.00
2012	State Technology Fund	Receipts	-	887.00	(887.00)
2012	State Technology Fund	Disbursements	-	840.00	(840.00)
2012	State Technology Fund	Ending Balance	1,053.00	465.00	588.00
2012	Gift	Beginning Balance	3,125.82	1,540.67	1,585.15
2012	Gift	Receipts	-	626.75	(626.75)
2012	Gift	Disbursements	-	318.24	(318.24)
2012	Gift	Ending Balance	3,125.82	1,849.18	1,276.64
2012	Savings Account/Investment	Beginning and Ending Balance	2,977.23	1,477.23	1,500.00
2012	Payroll Withholdings	Beginning Balance	-	301.58	(301.58)
2012	Payroll Withholdings	Receipts	-	1,481.04	(1,481.04)
2012	Payroll Withholdings	Disbursements	-	1,412.88	(1,412.88)
2012	Payroll Withholdings	Ending Balance	-	369.74	(369.74)
2013	General	Beginning Balance	43,976.40	43,525.36	451.04
2013	General	Receipts	23,308.61	23,908.61	(600.00)
2013	General	Disbursements	21,292.87	22,509.57	(1,216.70)
2013	General	Ending Balance	45,992.14	44,924.40	1,067.74
2013	Petty Cash	Beginning and Ending Balance	-	10.00	(10.00)
2013	Payroll Withholdings	Beginning Balance	-	369.74	(369.74)
2013	Payroll Withholdings	Receipts	-	1,693.00	(1,693.00)
2013	Payroll Withholdings	Disbursements	-	1,319.98	(1,319.98)
2013	Payroll Withholdings	Ending Balance	-	742.76	(742.76)
2014	General	Beginning Balance	45,992.14	44,924.40	1,067.74
2014	General	Ending Balance	50,206.82	49,139.08	1,067.74
2014	Levy Excess	Receipts	5.76	2.88	2.88
2014	Levy Excess	Ending Balance	571.33	568.45	2.88
2014	Petty Cash	Beginning and Ending Balance	-	10.00	(10.00)
2014	Payroll Withholdings	Beginning Balance	-	742.76	(742.76)
2014	Payroll Withholdings	Receipts	-	1,693.00	(1,693.00)
2014	Payroll Withholdings	Disbursements	-	1,736.75	(1,736.75)
2014	Payroll Withholdings	Ending Balance	-	699.01	(699.01)
2015	General	Beginning Balance	50,206.82	49,139.08	1,067.74
2015	General	Receipts	25,306.53	26,076.05	(769.52)
2015	General	Disbursements	20,949.48	21,749.48	(800.00)
2015	General	Ending Balance	54,563.87	53,465.65	1,098.22
2015	Levy Excess	Beginning and Ending Balance	571.33	568.45	2.88
2015	Library Improvement Reserve	Beginning Balance	3,915.25	3,145.73	769.52
2015	Library Improvement Reserve	Disbursements	-	769.52	(769.52)
2015	Library Improvement Reserve	Ending Balance	3,915.25	2,376.21	1,539.04
2015	Petty Cash	Beginning and Ending Balance	-	10.00	(10.00)
2015	State Technology Fund	Beginning Balance	1,395.00	-	1,395.00
2015	State Technology Fund	Receipts	-	2,212.60	(2,212.60)
2015	State Technology Fund	Disbursements	-	1,260.00	(1,260.00)
2015	State Technology Fund	Ending Balance	1,395.00	952.60	442.40
2015	Gift	Receipts	-	527.00	(527.00)
2015	Gift	Disbursements	-	690.95	(690.95)
2015	Gift	Ending Balance	1,863.31	1,699.36	163.95
2015	Payroll Withholdings	Beginning Balance	-	699.01	(699.01)
2015	Payroll Withholdings	Receipts	-	1,783.68	(1,783.68)
2015	Payroll Withholdings	Disbursements	-	1,752.07	(1,752.07)
2015	Payroll Withholdings	Ending Balance	-	730.62	(730.62)


### Current Period Comments

- Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliations did not contain a listing of outstanding checks. The reconcilments balanced to the "Total All Funds" column balance as shown on the ledger. However, the balances listed by fund in the ledger did not add to the "Total All Funds" column balance.

- *Penalties, interest, and other charges were paid to the Indiana Department of Revenue in the amount of \$44 because the 2014 annual withholding payment was not made on a timely basis.*

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 May 16, 2016, with Gary Rubendall, Director, and Susan Rubendall, Treasurer. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner