



STATE OF INDIANA
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July 28, 2016

TO: THE OFFICIALS OF THE PRINCETON-PATOKA TOWNSHIP
PUBLIC LIBRARY, GIBSON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Princeton-Patoka Township 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 Annual Financial Reports (AFR) filed for 2013, 2014, and 2015 did not match the Library's records. Differences are noted on the schedule below:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per AFR</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2013	Operating	Disbursements	\$ 517,764.15	\$ 527,502.02	\$ (9,737.87)
2013	Payroll	Disbursements	79,063.37	79,249.97	(186.60)
2013	Operating	End. Bal.	390,604.55	380,866.68	9,737.87
2013	Payroll	End. Bal.	-	(186.60)	186.60
2014	Operating	Beg. Bal.	390,604.55	380,866.68	9,737.87
2014	Payroll	Beg. Bal.	-	(186.60)	186.60
2014	Payroll	Receipts	76,861.57	78,975.24	(2,113.67)
2014	Operating	Disbursements	523,498.42	513,760.55	9,737.87
2014	Payroll	Disbursements	76,861.57	78,788.64	(1,927.07)
2015	McCullough Endowment	Receipts	7,357.10	7,351.43	5.67
2015	McCullough Endowment	Disbursements	15,313.50	15,348.50	(35.00)
2015	McCullough Endowment	End. Bal.	50,988.78	50,948.11	40.67


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

<u>Years</u>	<u>Fund</u>	<u>Amount</u>
2013	Payroll	\$ 186.60
2014	State Technology Grant	1,495.00

- *Library officials did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2012. The Form 100-R was filed on February 11, 2013, which was 11 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 June 9, 2016, with Brenda M. Williams, Director; Merle Bryant, Board President; and Rachel Lin, Bookkeeper. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner