

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

SUPPLEMENTAL COMPLIANCE REPORT

OF

BOSWELL-GRANT TOWNSHIP PUBLIC LIBRARY

BENTON COUNTY, INDIANA

January 1, 2012 to December 31, 2015



**FILED**  
12/22/2016



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Andrea Bowman Marie Brown	01-01-12 to 10-30-15 10-31-15 to 12-31-16
Treasurer	Lymarie Fry Donna Musenbrock Megan Thompson	01-01-12 to 10-14-13 10-15-13 to 05-16-16 05-17-16 to 12-31-16
President of the Board	Rick Mickle JoAnn Treece	01-01-12 to 03-28-16 03-29-16 to 12-31-16



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE BOSWELL-GRANT TOWNSHIP  
PUBLIC LIBRARY, BENTON COUNTY, INDIANA

This report is supplemental to our examination report of the Boswell-Grant Township Public Library (Library), for the period from January 1, 2012 to December 31, 2015. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Library. It should be read in conjunction with our Financial Statements Examination Report of the Library, which provides our opinion on the Library's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Results and Comments, incorporated within this report, was not verified for accuracy.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

September 28, 2016

BOSWELL-GRANT TOWNSHIP PUBLIC LIBRARY  
EXAMINATION RESULTS AND COMMENTS

**RECEIPTS AND DEPOSITS**

Receipts were not issued when money was received by the Library.

Local tax distributions were deposited up to 75 days from when the money was received.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 4)

Indiana Code 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

**PAYROLL**

The following exceptions were related to payroll transactions:

1. Time records were not maintained for 2012-2015.
2. Individuals receiving payments over \$600 were not issued Internal Revenue Service Form 1099-MISC.
3. An employee provided website maintenance services. Payments made to this employee were paid through the claim process instead of through the payroll process.
4. Two employees received \$1,000 bonuses in 2012. The amount of the bonus was not included in their annual compensation with the proper withholdings.

The federal Fair Labor Standards Act (FLSA) requires that records of wages paid, daily and weekly hours of work, and the time of day and day of week on which the employee's work week begins be kept for all employees. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 8)

IC 5-11-9-4 requires that records be maintained showing which hours are worked each day for employees employed by more than one political subdivision or in more than one position by the same public agency. . . . (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 8)

Each governmental unit is responsible for compliance with all rules, regulations, guidelines, and directives of the Internal Revenue Service and the Indiana Department of Revenue. All questions concerning taxes should be directed to these agencies. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 4)

BOSWELL-GRANT TOWNSHIP PUBLIC LIBRARY  
EXIT CONFERENCE

The contents of this report were discussed on September 28, 2016, with Megan Thompson, Treasurer, and Marie Brown, Director.