

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

MICHIGAN CITY PUBLIC LIBRARY

LAPORTE COUNTY, INDIANA

January 1, 2012 to December 31, 2015



FILED
02/28/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Don Glossinger	01-01-12 to 12-31-17
Treasurer	Edward A. (Chip) Claussen, Jr.	01-01-12 to 12-31-17
President of the Board	Samuel Ferguson Don Montgomery Sam S. Melnick	01-01-12 to 12-31-13 01-01-14 to 12-31-15 01-01-16 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE MICHIGAN CITY PUBLIC LIBRARY, LAPORTE COUNTY, INDIANA

This report is supplemental to our examination report of the Michigan City 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/.

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 Result and Comment contained herein describes 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 Result and Comment, incorporated within this report, was not verified for accuracy.

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

January 11, 2017

MICHIGAN CITY PUBLIC LIBRARY
EXAMINATION RESULT AND COMMENT

OVERDRAWN CASH BALANCE

The financial statements presented in the Financial Statements Examination Report include the Payroll fund with an overdrawn cash balance of \$4,453 at December 31, 2013.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 1)

MICHIGAN CITY PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on January 11, 2017, with Don Glossinger, Director; Edward A. (Chip) Claussen, Jr., Treasurer; and Sam S. Melnick, President of the Board.