

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF

WESTVILLE-NEW DURHAM  
TOWNSHIP PUBLIC LIBRARY  
LA PORTE COUNTY, INDIANA

January 1, 2012 to December 31, 2015



**FILED**  
03/24/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Courtney Udvare	01-01-12 to 12-31-17
Treasurer	Lewis Cass Allison Swanson	01-01-12 to 12-31-15 01-01-16 to 12-31-17
President of the Board	Cheryl Warnock Charlene Coulter	01-01-12 to 12-31-14 01-01-15 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE WESTVILLE-NEW DURHAM TOWNSHIP  
PUBLIC LIBRARY, LA PORTE COUNTY, INDIANA

This report is supplemental to our examination report of the Westville-New Durham 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 Result and Comment contained herein describes the identified reportable instance 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

February 7, 2017

WESTVILLE-NEW DURHAM TOWNSHIP PUBLIC LIBRARY  
EXAMINATION RESULTS AND COMMENT

***CONDITION OF RECORDS***

Financial records presented for examination were incomplete and not reflective of the activity of the Operating, Gift, and Bond And Interest Redemption funds. The records contained errors which affected the cash and investment balances, receipts, and disbursements of those funds. Some of the errors included posting transactions to the control account (total funds), but not to the individual funds, and calculation errors in the general ledger.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 1)

WESTVILLE-NEW DURHAM TOWNSHIP PUBLIC LIBRARY  
EXIT CONFERENCE

The contents of this report were discussed on February 7, 2017, with Courtney Udvare, Director, and Allison Swanson, Board Treasurer.