

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

COMPLIANCE REPORT
OF
BARTON REES POGUE MEMORIAL LIBRARY
GRANT COUNTY, INDIANA
January 1, 2012 to December 31, 2016



FILED
09/12/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Barbara Dixon	01-01-12 to 12-31-17
Treasurer	Martha Wenger	01-01-12 to 12-31-17
President of the Board	Pamela Stump Linda Thorne	01-01-12 to 12-31-16 01-01-17 to 12-31-17



STATE OF INDIANA
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TO: THE OFFICIALS OF THE BARTON REES POGUE
MEMORIAL LIBRARY, GRANT COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Barton Rees Pogue Memorial Library (Library), for the period January 1, 2012 to December 31, 2016, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The 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 Results and Comments, incorporated within this report, was not verified for accuracy.

The Annual Financial Reports filed by the Library can be found on the Gateway website:
<https://gateway.ifionline.org/>.

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

July 26, 2017

BARTON REES POGUE MEMORIAL LIBRARY
RESULTS AND COMMENTS

ANNUAL FINANCIAL REPORTS

The Annual Financial Reports (AFR) filed for 2012 through 2016 did not match the records of the Library. Also, Library Improvement Reserve Fund investments were shown as Operating Fund investments for each year.

A similar comment also appeared in prior Reports B36993 and B41146, entitled *ANNUAL REPORTS*.

Years	Fund	Category	Amount per Library Ledger	Amount per AFR	Difference
2012	Operating	Receipts	\$ 54,170.61	\$ 56,102.58	\$ (1,931.97)
		Disbursements	56,809.79	56,200.47	609.32
		Ending Balance	85,849.54	88,390.83	(2,541.29)
	Payroll	Disbursements	7,147.98	9,109.65	(1,961.67)
		Ending Balance	563.58	(1,398.09)	1,961.67
2013	Operating	Beginning Balance	85,849.54	88,390.83	(2,541.29)
		Receipts	51,926.73	54,583.41	(2,656.68)
		Disbursements	55,248.32	54,959.58	288.74
	Payroll	Ending Balance	82,527.95	88,014.66	(5,486.71)
		Beginning Balance	563.58	(1,398.09)	1,961.67
		Disbursements	7,715.89	11,021.34	(3,305.45)
2014	Operating	Ending Balance	621.84	(4,645.28)	5,267.12
		Beginning Balance	82,527.95	88,014.66	(5,486.71)
		Receipts	57,202.16	57,162.01	40.15
	PLAC Card	Disbursements	58,439.93	63,320.66	(4,880.73)
		Ending Balance	81,290.18	81,856.01	(565.83)
	PLAC Card	Disbursements	575.00	450.00	125.00
		Ending Balance	(195.00)	(70.00)	(125.00)
	Payroll	Beginning Balance	621.84	(4,645.28)	5,267.12
		Receipts	7,886.27	-	7,886.27
		Disbursements	7,896.94	-	7,896.94
Ending Balance		611.17	(4,645.28)	5,256.45	
2015	Operating	Beginning Balance	81,290.18	81,856.01	(565.83)
		Disbursements	59,136.24	64,712.89	(5,576.65)
		Ending Balance	86,759.98	81,749.16	5,010.82
	PLAC Card	Beginning Balance	(195.00)	295.00	(490.00)
		Disbursements	295.00	-	295.00
		Ending Balance	(165.00)	620.00	(785.00)
	Payroll	Beginning Balance	611.17	(4,645.28)	5,256.45
		Receipts	7,756.04	-	7,756.04
		Disbursements	7,925.26	-	7,925.26
Ending Balance		441.95	(4,645.28)	5,087.23	

BARTON REES POGUE MEMORIAL LIBRARY
RESULTS AND COMMENTS
(Continued)

Years	Fund	Category	Amount per Library Ledger	Amount per AFR	Difference
2016	Operating	Receipts	60,306.62	66,288.64	(5,982.02)
		Ending Balance	87,100.04	93,082.06	(5,982.02)
	Diller	Beginning Balance	1,500.00	-	1,500.00
		Receipts	500.00	-	500.00
		Disbursements	1,159.57	-	1,159.57
		Ending Balance	840.43	-	840.43
	Rainy Day	Receipts	4,013.59	-	4,013.59
		Ending Balance	4,013.59	-	4,013.59

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

FORM 100-R FILED LATE

The Library did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) with the Indiana State Board of Accounts for 2014, 2015, and 2016. The reports were filed 34, 9, and 14 days, respectively, past the due date.

Indiana Code 5-11-13-1(a) states in part:

"Every state, county, city, town, township, or school official . . . shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents . . . and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts. . . ."

BARTON REES POGUE MEMORIAL LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on July 26, 2017, with Barbara Dixon, Director; Martha Wegner, Treasurer; and Linda Thorne, President of the Board.