

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF

WILLIAMSPORT-WASHINGTON  
TOWNSHIP PUBLIC LIBRARY  
WARREN COUNTY, INDIANA

January 1, 2011 to December 31, 2016



**FILED**  
10/10/2017



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Examination Result and Comment: Annual Financial Report .....	4
Exit Conference.....	5

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Chris Brown	01-01-11 to 12-31-17
Treasurer	Christina L. Market	01-01-11 to 12-31-17
President of the Library Board	Nancy Litzenberger	01-01-11 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE WILLIAMSPORT-WASHINGTON TOWNSHIP  
PUBLIC LIBRARY, WARREN COUNTY, INDIANA

This report is supplemental to our examination report of the Williamsport-Washington Township Public Library (Library), for the period from January 1, 2011 to December 31, 2016. 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

August 24, 2017

WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY  
EXAMINATION RESULT AND COMMENT

**ANNUAL FINANCIAL REPORT**

The Annual Financial Reports did not properly reflect the financial activity of the Old National Sinking Fund. This fund was omitted from the Annual Financial Reports which were used to generate the financial statements. Therefore, the financial statements were materially understated each year as follows:

Fund	Balance as of December 31, 2010	Prior Period Adjustment	Balance as of January 1, 2011
Old National Sinking Fund	\$ -	\$ 21,156	\$ 21,156

The financial statements have been adjusted, with the Library's approval, and are now fairly presented.

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."

WILLIAMSPORT-WASHINGTON TOWNSHIP PUBLIC LIBRARY  
EXIT CONFERENCE

The contents of this report were discussed on August 24, 2017, with Christina L. Market, Treasurer, and Nancy Litzenberger, President of the Library Board.