

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

COMPLIANCE REPORT  
OF  
ORLAND JOYCE LIBRARY ASSOCIATION  
STEUBEN COUNTY, INDIANA  
January 1, 2014 to December 31, 2017



**FILED**  
07/20/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Bonnie Hollman	01-01-14 to 12-31-18
President of the Board	Patricia Kellett	01-01-14 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE ORLAND JOYCE LIBRARY  
ASSOCIATION, STEUBEN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Orland Joyce Library Association (Library), Steuben County, for the period of January 1, 2014 to December 31, 2017, 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.

The Schedule of Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, is presented as other information. It has not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on it.

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

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

June 7, 2018

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#### OTHER INFORMATION - UNAUDITED

The Library's Annual Financial Reports information can be found on the Indiana Gateway for Government Units (Gateway) website: <https://gateway.ifionline.org/>. The schedule presented herein is presented as other information and is derived from the Library's Annual Financial Reports information and has not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, balances may differ.

ORLAND JOYCE LIBRARY ASSOCIATION  
 SCHEDULE OF CASH AND INVESTMENT  
 BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2017

Fund	Cash and Investments 12-31-17
General	\$ 23,731
RAINY DAY	<u>31,792</u>
Total	<u>\$ 55,523</u>

ORLAND JOYCE LIBRARY ASSOCIATION  
RESULTS AND COMMENTS

***ADOPTION OF INTERNAL CONTROLS STANDARDS***

The Library Board had not adopted the minimum level of internal control standards as required by statute.

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; . . . "

***CERTIFICATION ON INTERNAL CONTROL STANDARDS***

The Treasurer certified on the Annual Financial Report that it had adopted the minimum internal control standards required by statute when, in fact, the standards had not been adopted.

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."

ORLAND JOYCE LIBRARY ASSOCIATION  
EXIT CONFERENCE

The contents of this report were discussed on June 7, 2018, with Bonnie Hollman, Treasurer.