

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

EAST CHICAGO PUBLIC LIBRARY

LAKE COUNTY, INDIANA

January 1, 2014 to December 31, 2017



**FILED**  
07/24/2018



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Charles Moore (interim)	01-01-14 to 03-30-14
	Ophelia Georgiev Roop	03-31-14 to 02-26-16
	Charles Moore (interim)	02-27-16 to 09-30-17
	Patricia Castaneda-Rocha (interim)	10-01-17 to 11-12-17
	Marla K. Spann	11-13-17 to 12-31-18
Treasurer	Toni Smith	01-01-14 to 11-30-15
	Anthony P. Serna	12-01-15 to 12-31-16
	Damon T. Carpenter	01-01-17 to 12-31-18
President of the Library Board	Anthony P. Serna	01-01-14 to 12-31-14
	Damon T. Carpenter	01-01-15 to 12-31-16
	Diana Lopez-Colon	01-01-17 to 12-31-18



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TO: THE OFFICIALS OF THE EAST CHICAGO PUBLIC LIBRARY, LAKE COUNTY, INDIANA

This report is supplemental to our audit report of the East Chicago Public Library (Library), for the period from January 1, 2014 to December 31, 2017. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Library. It should be read in conjunction with our Financial Statements Audit Report of the Library, which provides our opinions 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 Audit 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 Audit Result and Comment, incorporated within this report, was not verified for accuracy.

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

June 13, 2018

EAST CHICAGO PUBLIC LIBRARY  
AUDIT RESULT AND COMMENT

***TRAINING AND CERTIFICATION ON INTERNAL CONTROL STANDARDS***

The Library Board failed to ensure that personnel receive training on internal control standards and procedures. In spite of the lack of training, the Treasurer incorrectly certified on the Library's Annual Financial Report that the Library had provided employees with internal control training during 2017.

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

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

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

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."



## East Chicago Public Library

2401 E. Columbus Drive, East Chicago, IN 46312

Voice: 219/397-2453 Fax: 219/397-6715

Internet: [www.ecpl.org](http://www.ecpl.org)

**Marla K. Spann, Director**

**Main Library**  
2401 E. Columbus Drive  
East Chicago, IN 46312  
Voice: 219/397-2453  
Fax: 219/397-6715

**Pastrick Branch Library**  
1008 W. Chicago Ave.  
East Chicago, IN 46312  
Voice: 219/397-5505  
Fax: 219/398-2827

**Reading Room Locations**  
**Roberto Clemente Center**  
3616 Elm St.  
East Chicago, IN 46312  
219/397-4065

**M.L. King Center**  
4802 Melville Ave.  
East Chicago, IN 46312  
219/397-4092

**Bessie Owens Center**  
4001 Alexander Ave.  
East Chicago, IN 46312  
219/397-4039

**Penn Center**  
3550 Pennsylvania Ave.  
East Chicago, IN 46312  
219/397-4014

**Marktown**  
3509 Spruce  
East Chicago, IN 46312  
219/391-8370

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*Member*

June 20, 2018

Mr. Paul D. Joyce, CPA  
State Examiner  
Indiana State Board of Accounts  
302 West Washington Street  
Room E418  
Indianapolis, IN 46204

Dear Mr. Joyce:

This is in response to the audit finding of the East Chicago Public Library for the period of January 1, 2014 – December 31, 2017 concerning the training and certification on Internal Control Standards.

As this is a new requirement, the code was misinterpreted and as a result subsequent training did not occur in 2017. Training and certification was done in 2016 as required per code 5-11-1-27(g). The response for 2017 was based on the understanding that training was to take place after June 30, 2016, not realizing that it was to take place every year thereafter.

Annual training of Internal Controls has been added to the Internal Control Manual under the Training Calendar section. This training will take place every January of the calendar year. Training and certification was conducted in January, 2018 for all current staff and board members. Any new and incoming staff/board will receive training as part of their orientation. Each participant will be required to sign a Certification Form and they will be kept on file in the Business Office for review.

If you have any questions or concerns, please feel free to contact the Director, Marla K. Spann. She can be reached at 219 397-2453, extension 22.

Sincerely,

Patricia Castaneda-Rocha  
Associate Director of Finance

EAST CHICAGO PUBLIC LIBRARY  
EXIT CONFERENCE

The contents of this report were discussed on June 13, 2018, with Marla K. Spann, Director; Damon T. Carpenter, Treasurer; Diana Lopez-Colon, President of the Library Board; and Patricia Rocha, Associate Director of Finance.