

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT

FRANKLIN COUNTY, INDIANA

January 1, 2014 to December 31, 2017



**FILED**  
02/08/2019



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Melody Gault Susan Knight	01-01-14 to 12-31-16 01-01-17 to 12-31-18
Treasurer	Brian Campbell	05-18-14 to 12-31-18
President of the Library Board	Gay Worth Nicholas Butt	06-01-14 to 12-31-15 01-01-16 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE FRANKLIN COUNTY PUBLIC  
LIBRARY DISTRICT, FRANKLIN COUNTY, INDIANA

This report is supplemental to our audit report of the Franklin County Public Library District (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 opinion on the Library's financial statement. 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 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 Audit Results and Comments, incorporated within this report, was not verified for accuracy.

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

December 20, 2018

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TREASURER  
FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT

TREASURER  
FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT  
AUDIT RESULT AND COMMENT

***CERTIFICATION ON INTERNAL CONTROL STANDARDS***

The Library incorrectly certified in the Indiana Gateway for Government Units financial reporting system for the years ended December 31, 2016, and December 31, 2017, when filing the Annual Financial Report, that their employees had received training on internal controls.

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](#)."

TREASURER  
FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on December 20, 2018, with Susan Knight, Director, and Nicholas Butt, President of the Library Board.

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AUDIT RESULT AND COMMENT

***TRAINING ON INTERNAL CONTROL STANDARDS***

Library employees had not received the required training on the internal control standards. The Library failed to ensure that personnel received the training concerning the internal control standards adopted as required by Indiana Code 5-11-1-27(g).

Indiana 5-11-1-27(g) states:

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

LIBRARY BOARD  
FRANKLIN COUNTY PUBLIC LIBRARY DISTRICT  
EXIT CONFERENCE

The contents of this report were discussed on December 20, 2018, with Susan Knight, Director, and Nicholas Butt, President of the Library Board.