

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

SUPPLEMENTAL COMPLIANCE REPORT
OF
NORTH MANCHESTER PUBLIC LIBRARY
WABASH COUNTY, INDIANA
January 1, 2016 to December 31, 2018



FILED
03/28/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Amy Acree	01-01-16 to 12-31-19
Treasurer	Kevin Walter	07-01-15 to 06-30-19
President of the Library Board	Lisa Ulrey	07-01-15 to 06-30-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE NORTH MANCHESTER PUBLIC LIBRARY, WABASH COUNTY, INDIANA

This report is supplemental to our audit report of the North Manchester Public Library (Library), for the period from January 1, 2016 to December 31, 2018. 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 statements. This report may be found at 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

March 20, 2019

NORTH MANCHESTER PUBLIC LIBRARY
AUDIT RESULT AND COMMENT

RECORD OF HOURS WORKED - SUPPORTING DOCUMENTATION

An employee did not submit a timesheet or record of hours worked in 2017.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 1)

The federal Fair Labor Standards Act (FLSA) requires that records of wages paid, daily and weekly hours of work, and the time of day and day of week on which the employee's work week begins be kept for all employees. These requirements can be met by use of the following prescribed general forms:

General Form 99A, Employee's Service Record
General Form 99B, Employee's Earnings Record
General Form 99C, Employee's Weekly Earnings Record

General Form 99C is required only for employees who are not exempt from FLSA, are not on a fixed work schedule, and are not paid weekly.

(Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 1)

NORTH MANCHESTER PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on March 20, 2019, with Amy Acree, Director; Kevin Walter, Treasurer; and Becky Warmuth, Bookkeeper.