

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

NOBLE COUNTY PUBLIC LIBRARY

NOBLE COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
06/20/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Sandra Petrie	01-01-17 to 12-31-19
Treasurer	Margaret Ott	01-01-17 to 12-31-19
President of the Library Board	Diane Allen Ashley Libben	01-01-17 to 12-31-18 01-01-19 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE NOBLE COUNTY PUBLIC LIBRARY, NOBLE COUNTY, INDIANA

This report is supplemental to our audit report of the Noble County Public Library (Library), for the period from January 1, 2017 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 Statement 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/.

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

May 6, 2019

NOBLE COUNTY PUBLIC LIBRARY
AUDIT RESULT AND COMMENT

OTHER CHARGES PAID TO INDIANA DEPARTMENT OF REVENUE

The Library paid \$3,387 on January 4, 2019, which included additional fees of \$311, to the Indiana Department of Revenue for the late remittance of payroll withholding taxes for November 2018. Supporting documentation of the late fees was not presented for audit to verify the amount of penalties and interest calculated.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest, or other charges paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 1)

NOBLE COUNTY PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on May 6, 2019, with Sandra Petrie, Director, and Margaret Ott, Treasurer.