

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

COMPLIANCE REPORT
OF
OHIO COUNTY PUBLIC LIBRARY
OHIO COUNTY, INDIANA
January 1, 2015 to December 31, 2018



FILED
12/11/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Amy Hoffman	01-01-15 to 12-31-19
Treasurer	Karen Jackson	01-01-15 to 12-31-19
President of the Library Board	Jennifer Mossburger	01-01-15 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Ohio County Public Library (Library), Ohio County, for the period of January 1, 2015 to December 31, 2018, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Result and Comment contained herein describes the identified reportable instances of non-compliance 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 Result and Comment, incorporated within this report, was not verified for accuracy.

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

November 22, 2019

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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.

OHIO COUNTY PUBLIC LIBRARY
 SCHEDULE OF CASH AND INVESTMENT
 BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

Fund	Cash and Investments 12-31-18
Operating	\$ 207,598
Rainy Day	38,823
LIRF	63,332
State Technology Fund - Internet Reimbursement	495
Gift	1,343
Riverboat Revenue Sharing	26,399
Plac	144
Local Foundations (OCCF RSRF IN Hum)	9,274
Poellman Memorial	<u>531,160</u>
 Total	 <u>\$ 878,568</u>

OHIO COUNTY PUBLIC LIBRARY
RESULT AND COMMENT

RECEIPT ISSUANCE

A similar comment also appeared in prior Report B45434.

Condition and Context

Per inquiry with the Director, it was determined that the Library does not issue receipts for the payment of fines for overdue materials.

Criteria

Receipts shall be issued and recorded at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 1)

OHIO COUNTY PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on November 22, 2019, with Amy Hoffman, Director; Karen Jackson, Treasurer; and Jennifer Mossburger, President of the Library Board.