

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

COMPLIANCE REPORT
OF
MONROE COUNTY PUBLIC LIBRARY
MONROE COUNTY, INDIANA
January 1, 2019 to December 31, 2019



FILED
12/31/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Library Director	Marilyn Wood	01-01-19 to 12-31-20
Treasurer	David Ferguson	01-01-19 to 12-31-20
President of the Library Board	John A. Walsh	01-01-19 to 12-31-20



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

The Monroe County Public Library (Library) is considered a component unit of Monroe County (County) under accounting principles generally accepted in the United States of America. The Library's financial information was audited as part of the County's financial statements for the period from January 1, 2019 to December 31, 2019. The Financial Statements Audit Report of the County, which provides our opinions on the County's financial statements and which includes the Library's financial information, 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 procedures we performed did not indicate any instances of noncompliance that warranted comment at this time. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Library's Annual Financial Report information can be found on the Indiana Gateway for Government Units financial reporting system website: <https://gateway.ifionline.org> and has not been subjected to any audit procedures.

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

December 23, 2020

MONROE COUNTY PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on December 23, 2020, with Marilyn Wood, Library Director; Gary Lettelleir, Financial Officer; David Ferguson, Treasurer; and John Walsh, President of the Library Board.