



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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July 8, 2021

TO: THE OFFICIALS OF THE ROANOKE PUBLIC LIBRARY, HUNTINGTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Roanoke Public Library (Library), Huntington County, for the period of January 1, 2016 to December 31, 2020, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Library's Annual Financial Reports filed by management can be found on the Gateway Website: www.gateway.ifionline.org.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Comments

- ***No reportable instances of noncompliance.***

This letter is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The Schedule of Cash and Investment Balances - Regulatory Basis, 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.

SCHEDULE OF CASH AND INVESTMENT
BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 12-31-20
Library Operating Fund	\$ 69,482
Rainy Day Fund	14,422
Lirf	23,552
Plac Card Fund	-
Levy Excess (PTRC catch-up)	13
Payroll Withholdings	-
CARES Act Mini-Grant-COVID	(654)
Evergreen Indiana	-
Gift Fund	<u>7,733</u>
Total	<u>\$ 114,548</u>

Any Official Response to the Comments, incorporated within this report, was not verified for accuracy.

The contents of this letter were communicated to Celia Bandelier, Director, and Bob Landon, President of the Library Board, on June 17, 2021.

Respectfully,

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