



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

August 2, 2021

TO: THE OFFICIALS OF THE CAMDEN-JACKSON TOWNSHIP  
PUBLIC LIBRARY, CARROLL COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Camden-Jackson Township Public Library (Library), Carroll 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](http://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***

**TRAINING ON INTERNAL CONTROL STANDARDS**

***Condition and Context***

Library employees whose official duties included receiving, processing, depositing, disbursing, or otherwise having access to funds that belonged to the Library had not received training over internal control standards that was developed or approved by the Indiana State Board of Accounts.

***Criteria***

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

## CERTIFICATION ON INTERNAL CONTROL STANDARDS

### Condition and Context

The Library certified on Gateway that all personnel defined by Indiana Code 5-11-1-27(c) had received training concerning the internal control standards adopted by the Library; however, during the engagement, the Library indicated that all personnel had not received training concerning the internal control standards.

### Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

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.

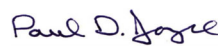
### SCHEDULE OF CASH AND INVESTMENT BALANCES - REGULATORY BASIS For the Year Ended December 31, 2020

Fund	Cash and Investments 12-31-20
Operating	\$ 68,626
Rainy Day	26,389
State Technology Grant	-
LIRF	6,235
Evergreen Pass through Fund	-
Gift	<u>36,718</u>
Total	<u>\$ 137,968</u>

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

The contents of this letter were communicated to Lynette Martin, Treasurer, and Andy Robinson, President of the Library Board, on July 13, 2021.

Respectfully,

  
Paul D. Joyce, CPA  
State Examiner

# Camden-Jackson Twp. Public Library

183 West Main Street  
P.O. Box 24  
Camden, IN 46917-0024  
(574) 686-2120

July 22, 2021

Billy S. Spurlock  
Engagement Strategies Coordinator  
State Board of Accounts  
302 West Washington Street  
Room E418  
Indianapolis, IN 46204-2769

RE: Official Response to Exit Communication

Dear Mr. Spurlock,

We are in receipt of your letter dated July 13, 2021, and acknowledge the information contained in this communication is being presented in accordance with IC 5-11-5-1. Regarding the engagement conducted upon the Camden-Jackson Township Public Library's financial information and records, we wish to make an official response. During this audit period, our current director, Amanda Dudley, was initially unable to locate the certification documents previous kept by our former director, Tamara Gibbs, on the library's Internal Control Standards that describe the training received by members of our board and staff.

This letter is to inform you that those certifications were finally located on June 17, 2021, and provided to Ms. Pitsilides-Keenan. Therefore, we believe we have provided proof that our library has met the criteria outlined in Indiana 5-11-1-27(g). We apologize for any inconvenience this may have caused. We respectfully request that the report be amended to state that all board and personnel have received said training and it has been included in the permanent documents for our next audit period.

Sincerely,

Andy Robison  
Board President



To read a book for the first time is to make an acquaintance with a new friend; to read it for a second time is to meet  
an old one.

- Anonymous, Chinese saying