



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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August 2, 2021

TO: THE OFFICIALS OF THE ODON-WINKELPLECK PUBLIC LIBRARY, DAVIESS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Odon-Winkelpleck Public Library (Library), Daviess 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**

**ADOPTION OF AND TRAINING AND CERTIFICATION ON INTERNAL CONTROL STANDARDS**

*Condition and Context*

The Library adopted an internal control policy in 2016, however, the policy and board minutes are not signed by the Library Board. The Library Treasurer had not received the required training on internal control standards. The Library incorrectly certified in the Annual Financial Reports for 2016, 2017, 2018, 2019, and 2020 that the required internal control standards had been adopted and training had been provided to the appropriate personnel.

*Criteria*

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

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

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

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 INVESTMENTS  
BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 12-31-20
Operating	\$ 21,565
Rainy Day	3,691
Library Improvement	9,189
Evergreen Indiana Fund	7
Payroll Withholdings Fund	-
Petty Cash	25
Cash Change	50
Technplogy Fund	301
Gift	<u>41,625</u>
Total	<u>\$ 76,453</u>

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

The contents of this letter were communicated to Susan Graber, Director, and Robin Terrell, President of the Library Board, on July 21, 2021.

Respectfully,

  
Paul D. Joyce, CPA  
State Examiner