



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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August 17, 2021


To: The Officials of the Allen County Public Library
Allen County Public Library
900 Webster St
Fort Wayne, IN 46802

This report is supplemental to the audit report of the Allen County Public Library (Library), for the period from January 1, 2020 to December 31, 2020. It has been provided as a separate report so that the reader may easily identify any Examination Findings that pertain to the Library. It should be read in conjunction with the financial statement audit report of the Library, which provides an opinion on the Library's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of the Library and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

We have reviewed the Supplemental Audit Report for the Allen County Public Library prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2020 to December 31, 2020. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.


Paul D. Joyce, CPA
State Examiner

**COMPLIANCE EXAMINATION OF
Allen County Library**

Allen County, Indiana
January 1, 2020 to December 31, 2020

Allen County Library

Allen County, Indiana
January 1, 2020 to December 31, 2020

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Allen County Library
SCHEDULE OF OFFICIALS
January 1, 2020 to December 31, 2020

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	David Sedestrom	01-01-20 to 12-31-20
President of School Trustees	Ben Eisbart	01-01-20 to 12-31-20
Board of County Commissioners	Kent Castleman	01-01-20 to 12-31-20

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of Allen County Library

We have examined Allen County Library's ("Library") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Special Districts* during the period January 1, 2020 to December 31, 2020. Management of the Library is responsible for the Library's compliance with the specified requirements. Our responsibility is to express an opinion on the Library's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Library complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Library complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Library's compliance with specified requirements.

In our opinion, the Library complied, in all material respects, with the aforementioned requirements during the period January 1, 2020 to December 31, 2020.


Crowe LLP

Indianapolis, Indiana
July 19, 2021

Allen County Library
EXIT CONFERENCE
January 1, 2020 to December 31, 2020

The contents of this report were discussed on July 19, 2021, with David Sedestrom, CFO, Jill Noll, Fiscal Services Manager, Susan Baier, Executive Director, and Ben Eisbart, Board President.