



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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September 14, 2021

TO: THE OFFICIALS OF THE KINGMAN-MILLCREEK PUBLIC  
LIBRARY, FOUNTAIN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Kingman-Millcreek Public Library (Library), Fountain 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 provided an internal control policy for review but could not provide documentation of Board approval. Internal control training was provided by the Library; however, it was not approved training by the Indiana State Board of Accounts. The Library incorrectly certified on the Indiana Gateway for Government Units financial reporting system that the Library had adopted the minimum level of internal control standards and that Library personnel had received training regarding internal control standards for the years 2016 through 2020.

***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 municipality and every state or local governmental unit, entity, or instrumentality 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 report 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 report, 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
Rainy Day	\$ 37,428
Library Improvement Reserve	21,504
Library Operating Fund	89,874
Total	\$ 148,806

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

The contents of this report were communicated to Shannon Rollins, Director, and Michael Parrett, President of the Library Board, on July 26, 2021.

Respectfully,

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