



**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)

October 26, 2021

TO: THE OFFICIALS OF THE DUBLIN PUBLIC LIBRARY, WAYNE COUNTY, INDIANA

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

***BANK ACCOUNT RECONCILIATIONS***

A similar comment appeared in the immediately prior Report B46682.

***Condition and Context***

Depository reconciliations of the fund balances to the bank account balances were conducted; however, the December 31, 2020 reconciliation did not balance. The reconciliation balanced to the "Total All Funds" balance as shown on the ledger; however, the balances listed by fund in the ledger did not add to the "Total All Funds" account balance. As a result, the ending cash and investments balance noted in the financial statement was \$7,196 more than the adjusted bank balance (cash short).

Additionally, the Library did not provide a detailed listing of outstanding checks as of December 31, 2020.

*Criteria*

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 1)

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
General	\$ 72,855
Rainy Day	10,294
Levy Excess	568
Library Improvement Reserve	4,698
Payroll Withholding	-
Petty Cash	10
State Technology Fund	341
Gift	2,974
Total	<u>\$ 91,740</u>

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

The contents of this report were communicated to Gary Rubendall, Director; Susan Rubendall, Treasurer; and Pamela Overbay, President of the Library Board, on September 14, 2021.

Respectfully,

  
Paul D. Joyce, CPA  
State Examiner