



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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November 9, 2021

TO: THE OFFICIALS OF THE WESTVILLE-NEW DURHAM TOWNSHIP
PUBLIC LIBRARY, LAPORTE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Westville-New Durham Township Public Library (Library), LaPorte 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.

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 AND CERTIFICATION 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.

In addition, 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 5-11-1-27(h) states in part:

"After June 30, 2016, the fiscal officer of a political subdivision shall certify in writing that: . . .

(2) personnel, who are not otherwise on leave status, have received training as required by subsection (g)(2). . . ."

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 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
Operating	\$ 144,196
Rainy Day	8,031
Library Improvement Reserve	91,652
Indiana Humanities Grant	-
Unity Foundation Grant	190
Gift	1,549
Riverboat Revenue Sharing	73,546
Bond And Interest Redemption	906
Total	<u>\$ 320,070</u>

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

The contents of this report were communicated to Bridget Kraemer, Director; Allison Swanson, Treasurer; and Charlene Coulter, President of the Library Board, on October 20, 2021.

Respectfully,


Paul D. Joyce, CPA
State Examiner