



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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December 15, 2021

To: The Officials of the Hamilton East Public Library  
Hamilton East Public Library  
1 Library Plaza  
Noblesville, IN 46060

This report is supplemental to the audit report of Hamilton East Public Library (Library), for the period January 1, 2019 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/](http://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 Hamilton East Public Library prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2019 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*  
Paul D. Joyce, CPA  
State Examiner

**COMPLIANCE EXAMINATION OF  
Hamilton East Public Library**

Hamilton County, Indiana  
January 1, 2019 to December 31, 2020

HAMILTON EAST PUBLIC LIBRARY  
Hamilton County, Indiana  
January 1, 2019 to December 31, 2020

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HAMILTON EAST PUBLIC LIBRARY  
SCHEDULE OF OFFICIALS  
January 1, 2019 to December 31, 2020

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Edra Waterman	01-01-19 to 12-31-20
Treasurer	Robyn Neal	01-01-19 to 12-31-20
President of the Library Board	John Dierdorf	01-01-19 to 12-31-20

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of Hamilton East Public Library

We have examined Hamilton East Public 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, 2019 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, 2019 to December 31, 2020.

*Crowe LLP*  
Crowe LLP

Indianapolis, Indiana  
December 8, 2021

HAMILTON EAST PUBLIC LIBRARY  
EXIT CONFERENCE  
January 1, 2019 to December 31, 2020

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The contents of this report were discussed on December 8, 2021 with Edra Waterman, Director, Robyn Neal, Treasurer, and Michelle Payne, Board member.