



STATE OF INDIANA
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STATE BOARD OF ACCOUNTS
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December 16, 2021

To: The Officials of the Mishawaka-Penn-Harris Public Library
Mishawaka-Penn-Harris Public Library
209 Lincoln Way E
Mishawaka, IN 46544

This report is supplemental to the audit report of Mishawaka-Penn-Harris 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/.

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 Mishawaka-Penn-Harris 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
Mishawaka-Penn-Harris Public Library**

St. Joseph County, Indiana
January 1, 2019 to December 31, 2020

MISHAWAKA-PENN-HARRIS PUBLIC LIBRARY
St. Joseph County, Indiana
January 1, 2019 to December 31, 2020

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MISHAWAKA-PENN-HARRIS PUBLIC LIBRARY
SCHEDULE OF OFFICIALS
January 1, 2019 to December 31, 2020

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Donna Meeks	01-01-19 to 12-31-20
Comptroller/Treasurer	Eric Mims	03-19-20 to 12-31-20
	Brandon Gerlach	12-20-19 to 03-18-20
	Eric Mims	11-21-19 to 12-19-19
	Lisa Book	01-01-19 to 11-20-19
President of the Library Board	Marcia Wells	01-01-19 to 12-31-20

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of Mishawaka-Penn-Harris Public Library

We have examined Mishawaka-Penn-Harris 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

Indianapolis, Indiana
December 7, 2021

MISHAWAKA-PENN-HARRIS PUBLIC LIBRARY
EXIT CONFERENCE
January 1, 2019 to December 31, 2020

The contents of this report were discussed on December 7, 2021, with Donna Meeks, Director, Eric Mims, Comptroller/Treasurer, and Marcia Wells, President of the Library Board.