



**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)

December 17, 2021

To: The Officials of the St. Joseph County Public Library  
St. Joseph County Public Library  
304 S. Main St.  
South Bend, IN 46601

This report is supplemental to the audit report of the St. Joseph County 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 St. Joseph County 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  
St. Joseph County Public Library**

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

ST. JOSEPH COUNTY PUBLIC LIBRARY  
St. Joseph County, Indiana  
January 1, 2019 to December 31, 2020

CONTENTS

SCHEDULE OF OFFICIALS .....	1
INDEPENDENT ACCOUNTANT'S REPORT .....	2
EXIT CONFERENCE .....	3

ST. JOSEPH COUNTY PUBLIC LIBRARY  
SCHEDULE OF OFFICIALS  
January 1, 2019 to December 31, 2020

---

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Debra Futa	01-01-19 to 12-31-20
Treasurer	Nancy L. Korpai	01-01-19 to 12-31-20
President of the Library Board	Christine Pochert-Ringle Alan B. Feldbaum	01-01-20 to 12-31-20 01-01-19 to 12-31-19

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of St. Joseph County Public Library

We have examined St. Joseph County 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 13, 2021

ST. JOSEPH COUNTY PUBLIC LIBRARY  
EXIT CONFERENCE  
January 1, 2019 to December 31, 2020

---

The contents of this report were discussed on December 13, 2021, with Deb Futa, Director, and Kelley Kitchen, Treasurer.