



**STATE OF INDIANA**  
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December 27, 2021

To: The Officials of Danville-Center Township Public Library  
Danville-Center Township Public Library  
101 S. Indiana St.  
Danville, IN 46122

This report is supplemental to the audit report of Danville-Center Township 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. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

We have reviewed the Supplemental Audit Report for Danville-Center Township 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.

We call your attention to the findings in the report. Page 3 contains two Examination Findings and Results.

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  
Danville-Center Township Public Library**

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

DANVILLE-CENTER TOWNSHIP PUBLIC LIBRARY  
Hendricks County, Indiana  
January 1, 2019 to December 31, 2020

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DANVILLE-CENTER TOWNSHIP 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	Loren Malloy	01-01-19 to 12-31-20
Treasurer	David Fisher	01-01-19 to 12-31-20
President of the Library Board	Don Helton	01-01-20 to 12-31-20
	AnnaMarie Fallon	01-01-19 to 12-31-19

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of Danville-Center Township Public Library

We have examined Danville-Center Township 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 qualified opinion.

Our examination does not provide a legal determination on the Library's compliance with specified requirements.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual For Special Districts* applicable to the Library during the period January 1, 2019 to December 31, 2020, as described in items 2020-001 and 2020-002 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, 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 21, 2021

DANVILLE-CENTER TOWNSHIP PUBLIC LIBRARY  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
January 1, 2019 to December 31, 2020

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**FINDING 2020-001: BANK ACCOUNT RECONCILIATION REVIEW**

**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."*

**Condition:** During our performance of compliance examination procedures, we noted that the Library's Deputy Treasurer prepares bank reconciliations on a monthly basis. Completed bank reconciliations are then provided to the Treasurer for inclusion in the Treasurer's report, which is presented at the monthly Board meetings. Although the Board reviews and approves the Treasurer's reports each month, this review and approval process is not considered to be performed at a level of precision and thoroughness that would be necessary to identify errors, discrepancies, or inconsistencies in the bank reconciliations.

**FINDING 2020-002: MISSING GATEWAY UPLOADS**

**Criteria:** The Indiana State Board of Accounts (SBOA) Directive 2018-1 states in part, "Beginning with July 2018 files, which will be due September 15, 2018, all cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients.

The following files and governmental unit information are required to be uploaded monthly by all units:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

The following files and governmental unit information are required to be uploaded annually by all units:

- Detail of Receipts for the year
- Detail of Disbursements for the year
- Current year Salary Ordinance (or Schedule) and Amendments (except Schools)
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund

**Condition:** During our performance of compliance examination procedures, we noted that the Library did not upload to Gateway any of the files listed above for 2019 and 2020.

DANVILLE-CENTER TOWNSHIP PUBLIC LIBRARY  
EXIT CONFERENCE  
January 1, 2019 to December 31, 2020

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The contents of this report were discussed on December 21, 2021 with Loren Malloy, Director, and David Fisher, Treasurer.