



STATE OF INDIANA
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December 27, 2021

To: The Officials of the West Lafayette Public Library
West Lafayette Public Library
208 W. Columbia Street
West Lafayette, IN 47906

This report is supplemental to the audit report of West Lafayette Public Library (Library), for the period from 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. 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 West Lafayette 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 finding in the report. Page 3 contains one Examination Finding and Result.

The report is filed with this letter in our office as a matter of public record.

A handwritten signature in blue ink that reads "Paul D. Joyce".

Paul D. Joyce, CPA
State Examiner

**COMPLIANCE EXAMINATION OF
West Lafayette Public Library**

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

WEST LAFAYETTE PUBLIC LIBRARY
Tippecanoe County, Indiana
January 1, 2019 to December 31, 2020

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WEST LAFAYETTE PUBLIC LIBRARY
SCHEDULE OF OFFICIALS
January 1, 2019 to December 31, 2020

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Nicholas Schenkel	01-01-19 to 12-31-20
Treasurer	Mark Pugh Anastasia Krutulis	06-01-19 to 12-31-20 01-01-19 to 05-31-19
President of the Library Board	Anastasia Krutulis Mark Pugh	06-01-19 to 12-31-20 01-01-19 to 05-31-19

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of West Lafayette Public Library

We have examined West Lafayette 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 item 2019-001 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 14, 2021

WEST LAFAYETTE PUBLIC LIBRARY
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS
January 1, 2019 to December 31, 2020

FINDING 2019-001: 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 Bookkeeper prepares bank reconciliations on a monthly basis. Completed bank reconciliations are then provided to the Director for review and submission to the SBOA's Gateway site. However, there is no formal documentation of the Director's review and approval of the monthly bank reconciliations.

WEST LAFAYETTE PUBLIC LIBRARY
EXIT CONFERENCE
January 1, 2019 to December 31, 2020

The contents of this report were discussed on December 14, 2021 with Nick Schenkel, Director, Mark Pugh, Treasurer, and Anastasia Krutulis, President of the Library Board.