



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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July 11, 2022

TO: THE OFFICIALS OF THE WEST LEBANON PIKE TOWNSHIP
LIBRARY, WARREN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the West Lebanon Pike Township Library (Library), Warren County, for the period of January 1, 2018 to December 31, 2021, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Library's Annual Financial Reports filed by management can be found on the Gateway Website: www.gateway.ifionline.org.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Comment

- *No reportable instances of noncompliance were noted.*

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

The Schedule of Cash and Investment Balances - Regulatory Basis, is presented as other information. It has not been subjected to any auditing procedures, and, accordingly, we do not express an opinion or provide any assurance on it.

SCHEDULE OF CASH AND INVESTMENT
BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 12-31-21
General	\$ 195,001
Rainy Day	39,692
Universal Service Reimbursement	-
Levy Excess	-
Library Improvement Reserve	47,750
Evergreen Pass though	311
Liberty	7
Kent	-
Petty Cash	90
Cash Change	11
Gift	20,250
Jordan	-
Steuben	1,235
Bond And Interest Redemption	23,419
 Total	 \$ 327,766

Any Official Response to the Comment, incorporated within this report, was not verified for accuracy.

The contents of this report were communicated to Terri Wargo, Director, and Ann Cole, Treasurer, on June 16, 2022.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner