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July 12, 2022

TO: THE OFFICIALS OF THE LACROSSE PUBLIC LIBRARY, LAPORTE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the LaCrosse Public Library (Library), LaPorte 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](http://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.

***Comments***

***PENALTIES AND INTEREST***

***Condition and Context***

The Library failed to remit unemployment insurance payments to the Indiana Department of Workforce Development (DWD) throughout 2015, 2016, 2017, and 2018. As a result, required contributions, as well as penalties and interest totaling \$613, were paid to the DWD in April of 2019 to resolve the Library's balance from the aforementioned years.

***Criteria***

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest, or other charges paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 1)

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
Library Operating	\$ 159,727
Rainy Day	2,246
Technology	5,464
Lif	40,687
Sold Property	45,496
Unity Foundation Grant Spendable	7,613
Petty Cash	50
Cash Change	22
Gift	9,703
Win Tax	48,736
Lease Rental Fund	29,460
Payroll	412
Total	<u>\$ 349,616</u>

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

The contents of this report were communicated to Karla Wilson, Director; Tracie Vernich, Treasurer; and Angela Vernon, President of the Library Board, on June 28, 2022.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner