



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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October 26, 2022

To: The Officials of Wabash Carnegie Public Library
Wabash Carnegie Public Library
188 West Hill Street
Wabash, IN 46992

This report is supplemental to the audit report of Wabash Carnegie Public Library (Library), for the period from January 1, 2019 to December 31, 2021. 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.

We have reviewed the Supplemental Audit Report for Wabash Carnegie Public Library prepared by Katz, Sapper & Miller, LLP, Independent Public Accountants, for the period January 1, 2019 to December 31, 2021. In our opinion, the Supplemental Audit Report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

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

A handwritten signature in cursive script that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

**WABASH CARNEGIE PUBLIC LIBRARY,
CITY OF WABASH, INDIANA**

SUPPLEMENTAL AUDIT REPORT

January 1, 2019 to December 31, 2021



**WABASH CARNEGIE PUBLIC LIBRARY,
CITY OF WABASH, INDIANA**

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**WABASH CARNEGIE PUBLIC LIBRARY,
CITY OF WABASH, INDIANA**

SCHEDULE OF OFFICIALS

Office	Official	Term
Director	Ware W. Wimberly III	01-01-2019 – 12-31-2021
Treasurer	Mary Jo McClelland	01-01-2019 – 12-31-2021
President of the Library's Board	Charles Miller	01-01-2019 – 12-31-2021
Vice President of the Library's Board	Bill Benysh	01-01-2019 – 12-31-2021
Secretary	Susan L. Baker	01-01-2019 – 12-31-2021
Member	Jeff Knee	01-01-2019 – 12-31-2021
Member	Jim Widner	01-01-2019 – 12-31-2021
Member	Rhonda Hipkind	01-01-2019 – 12-31-2021

Independent Auditors' Supplemental Audit Report

The Officials of the
Wabash Carnegie Public Library, City of Wabash, Indiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and financial reporting provisions of the Indiana State Board of Accounts, the statements of receipts, disbursements, and cash and investment cash balances – regulatory basis of Wabash Carnegie Public Library, City of Wabash, Indiana (the Library) as of and for the period ended December 31, 2021 and have issued our report thereon dated October 17, 2022.

In connection with our audit, nothing came to our attention that caused us to believe that the Library failed to comply with the provisions of the *Accounting and Uniform Compliance Guidelines Manual for Libraries*, established by the Indiana State Board of Accounts, as it applies to the Library.

This report is intended solely for the information and use of the officials and management of the Library and the Indiana State Board of Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Indianapolis, Indiana
October 17, 2022

**WABASH CARNEGIE PUBLIC LIBRARY
CITY OF WABASH, INDIANA**

EXIT CONFERENCE

The contents of this report were discussed on October 14, 2022 with Ware Wimberly, Executive Director and Amy Wendt, Business Manager.