

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT

OF

H. F. SCHRICKER-STARKE COUNTY PUBLIC LIBRARY

STARKE COUNTY, INDIANA

January 1, 2020 to December 31, 2021



FILED

11/15/2022

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|--------------------------------|--|--|
| Director | Kathleen Bowman | 01-01-20 to 12-31-22 |
| Treasurer | Judy Troike (Vacant) Susan Lucas | 01-01-20 to 10-12-21 10-13-21 to 11-08-21 11-09-21 to 12-31-22 |
| President of the Library Board | Kimberly Gingher | 01-01-20 to 12-31-22 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE H. F. SCHRICKER-STARKE COUNTY
PUBLIC LIBRARY, STARKE COUNTY, INDIANA

This report is supplemental to our audit report of the H. F. Schricker-Starke County Public Library (Library), for the period from January 1, 2020 to December 31, 2021. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Library. It should be read in conjunction with our Financial Statement Audit Report of the Library, which provides our opinions on the Library's financial statement. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

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

A handwritten signature in blue ink that reads "Beth Kelley".

Beth Kelley, CPA, CFE
Deputy State Examiner

November 2, 2022

H. F. SCHRICKER-STARKE COUNTY PUBLIC LIBRARY
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

Condition and Context

The Library adopted a Capital Asset Policy on April 12, 2021; however, the detailed listing of capital assets had not been updated since December 31, 2019. In addition, the Library did not complete an annual physical inventory as specified in the Library's Capital Asset Policy. The Library approved the omission of the Schedule of Capital Assets from the Financial Statement Audit Report.

Criteria

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Libraries, Chapter 1)

H. F. SCHRICKER-STARKE COUNTY PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on November 2, 2022, with Kathleen Bowman, Director; Susan Lucas, Treasurer; Kimberly Gingher, President of the Library Board; Steve Dodge, Vice President of the Library Board; and Marcia Lochner, Library Board member.