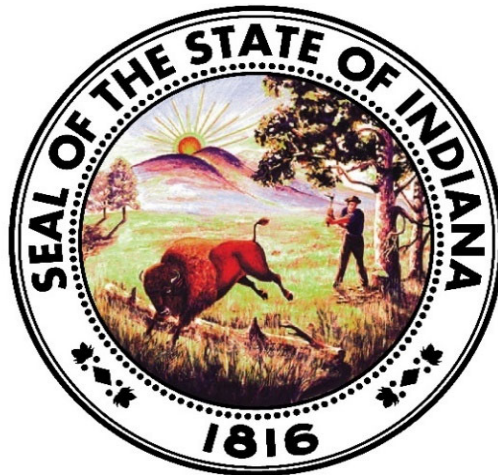


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

COMPLIANCE REPORT
OF
PORTER COUNTY PUBLIC LIBRARY
PORTER COUNTY, INDIANA
January 1, 2020 to December 31, 2020



FILED
11/22/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Library Director	Jesse Butz	01-01-20 to 12-31-21
Treasurer	Thomas Neuffer	01-01-20 to 06-30 20
	Olga Grant	07-01-20 to 06-30-21
	Kristy Merritt	07-01-21 to 12-31-21
President of the Library Board	Stu Summers	01-01-20 to 06-30-20
	Stacey Whitten	07-01-20 to 06-30-21
	Kevin Pazour	07-01-21 to 12-31-21



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TO: THE OFFICIALS OF THE PORTER COUNTY PUBLIC LIBRARY, PORTER, INDIANA

The Porter County Public Library (Library) is considered a component unit of Porter County (County) under accounting principles generally accepted in the United States of America. The Library's financial information was audited as part of the County's financial statements for the period January 1, 2020 to December 31, 2020. The Financial Statements Audit Report of the County, which provides our opinions on the City's financial statements, and which includes the Library's financial information, 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 Porter County and its significant component units. As a significant component unit of the County, the firm performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The procedures performed did not indicate any instances of noncompliance that warranted comment at this time. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Library's Annual Financial Report information can be found on the Indiana Gateway for Government Units financial reporting system website: <https://gateway.ifionline.org> and has not been subjected to any audit procedures.

Tammy R. White, CPA
Deputy State Examiner

March 31, 2022

PORTER COUNTY PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on November 14, 2022, with Jesse Butz, Library Director.