

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

COMPLIANCE REPORT

OF

MONROE COUNTY PUBLIC LIBRARY

MONROE 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 | Marilyn Wood | 01-01-20 to 12-31-20 |
| Treasurer | David Ferguson | 01-01-20 to 12-31-20 |
| President of the Library Board | John A. Walsh | 01-01-20 to 12-31-20 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

The Monroe County Public Library (Library) is considered a component unit of Monroe 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 Monroe 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.

A handwritten signature in black ink that reads "Tammy R. White".

Tammy R. White, CPA
Deputy State Examiner

May 4, 2022

MONROE COUNTY PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on November 15, 2022, with Grier Carson, Library Director.