

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

COMPLIANCE REPORT

OF

WAKARUSA-OLIVE AND HARRISON TOWNSHIP PUBLIC LIBRARY

ELKHART COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
06/20/2023

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|--------------------------------|-----------------------------|----------------------------------------------|
| Director | Matthew Bowers | 01-01-21 to 12-31-22 |
| Treasurer | Darlene Byland | 01-01-21 to 12-31-22 |
| President of the Library Board | Matt Jarvis Jane Mestach | 01-01-21 to 09-09-21 09-10-21 to 12-31-22 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE WAKARUSA-OLIVE AND HARRISON
TOWNSHIP PUBLIC LIBRARY, ELKHART COUNTY, INDIANA

The Wakarusa-Olive and Harrison Township Public Library (Library) is considered a component unit of Elkhart 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 from January 1, 2021 to December 31, 2021. The Financial Statements Audit Report of the County, which provides our opinions on the County'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 Elkhart 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.

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

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

Tammy White, CPA
Deputy State Examiner

May 10, 2023

WAKARUSA-OLIVE AND HARRISON TOWNSHIP PUBLIC LIBRARY
EXIT CONFERENCE

The contents of this report were discussed on June 7, 2023, with Matthew Bowers, Library Director.