

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF WESTPORT

DECATUR COUNTY, INDIANA

January 1, 2013 to December 31, 2014



**FILED**  
06/13/2016



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sylvia England Ronda Bartlett	01-01-12 to 12-31-15 01-01-16 to 12-31-19
President of the Town Council	Bryan Gatewood	01-01-13 to 12-31-16
Superintendent of Utilities	Mark Taylor	01-01-13 to 12-31-16



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF THE TOWN OF WESTPORT, DECATUR COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Westport (Town), for the period from January 1, 2013 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Federal Findings and Audit Results and Comments that pertain to the Town. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the Town, which provides our opinions on the Town's financial statement and federal program compliance. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

The Federal Findings, identified in the above referenced audit report, are included in this report and should be viewed in conjunction with the Audit Results and Comments as described below.

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 Results and Comments contained herein describe the identified reportable instances 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 Corrective Action Plan for the Federal Findings or Official Response to the Audit Results and Comments, incorporated within this report, were not verified for accuracy.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

April 12, 2016

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CLERK-TREASURER  
TOWN OF WESTPORT

CLERK-TREASURER  
TOWN OF WESTPORT  
FEDERAL FINDINGS

***FINDING 2014-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING***

There were several deficiencies in the internal control system of the Town related to financial transactions and reporting. The following deficiencies constitute material weaknesses:

1. Lack of Segregation of Duties: The Town has not separated incompatible activities related to receipts, disbursements, and cash and investment balances. The Clerk-Treasurer was primarily responsible for issuing receipts, depositing receipts, issuing checks, recording transactions in the financial accounting system, and reconciling the funds ledger to the depository balance.
2. Preparation of the Town's Annual Financial Report: Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatements to the Town's audited financial statement and then determining how those identified risks should be managed. The Town has not identified risks to the preparation of a reliable financial statement and as a result has failed to design effective internal controls over the preparation of the financial statement to prevent, or detect and correct, material misstatements. The Clerk-Treasurer was primarily responsible for inputting the Town's financial activity into the Gateway system, a financial reporting system established by the State of Indiana to allow governmental units to file Annual Financial Reports. There was no review or approval of the information by another individual prior to submission. The Annual Financial Report was used to prepare the financial statement presented in this report. Control activities should be in place to reduce the risk of errors in financial reporting.

The failure to establish these controls could enable material misstatements or irregularities to remain undetected. Control activities should be in place to reduce the risks of errors in financial reporting.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

***FINDING 2014-002 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS***

The Town did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The Town should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

CLERK-TREASURER  
TOWN OF WESTPORT  
FEDERAL FINDINGS  
(Continued)

During the audit of the SEFA, there were the following errors: the SEFA prepared by the Clerk-Treasurer included only one grant, which did not properly identify the Federal Grantor Agency, Federal CFDA Number, Cluster Title, Program Title, or Pass-Through Entity. However, the Town actually received grants from two separate federal programs. The federal awards expended reported on the unit-prepared SEFA were overstated by \$100,856. Audit adjustments were proposed, accepted by the Town, and made to the SEFA presented in this report.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.

CLERK-TREASURER  
TOWN OF WESTPORT  
FEDERAL FINDINGS  
(Continued)

- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

***FINDING 2014-003 - INTERNAL CONTROL OVER WATER AND WASTE PROGRAM CLUSTER***

Federal Agency: Department of Agriculture

Federal Program: Water and Waste Disposal Systems for Rural Communities

CFDA Number: 10.760

Federal Award Number and Year (or Other Identifying Number): 15-16-0351069182

Pass-Through Entity: N/A

Management of the Town has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the following compliance requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Davis-Bacon Act, and Reporting.

*Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management*

The internal controls established by the Town related to Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Cash Management were not properly implemented. The claim docket used to document the Clerk-Treasurer and Town Council's review and approval of program expenditures did not include all program expenditures.

*Davis-Bacon Act*

The Town hired a grant administrator to ensure compliance with the Davis-Bacon Act requirements of the grant. There was no documentation that the Town reviewed or provided oversight of the grant administrator's work.

*Reporting*

The Clerk-Treasurer prepared and submitted required reports. There was no documentation of a control in place to ensure the reports were accurate prior to submission.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

CLERK-TREASURER  
TOWN OF WESTPORT  
FEDERAL FINDINGS  
(Continued)

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the Town.

We recommended that the Town's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above.

***FINDING 2014-004 - EQUIPMENT AND REAL PROPERTY MANAGEMENT***

Federal Agency: Department of Agriculture

Federal Program: Water and Waste Disposal Systems for Rural Communities

CFDA Number: 10.760

Federal Award Number and Year (or Other Identifying Number): 15-16-0351069182

Pass-Through Entity: N/A

Management of the Town has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the Equipment and Real Property Management compliance requirements.

The Town did not maintain a complete record of all property and equipment acquired with grant funds that would allow for physical inventories to be taken.

The failure to establish an effective internal control system enabled noncompliance with the grant agreement and the Equipment and Real Property Management compliance requirements.

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

CLERK-TREASURER  
TOWN OF WESTPORT  
FEDERAL FINDINGS  
(Continued)

7 CFR 3016.32(d) states in part:

*"Management requirements.* Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

- (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years."

Noncompliance of the grant agreement or the compliance requirements could result in the loss of federal funds to the Town.

We recommended that the Town's management establish controls, including segregation of duties, related to the grant agreement and Equipment and Real Property Management compliance requirements.

***FINDING 2014-005 - CASH MANAGEMENT AND DAVIS-BACON ACT***

Federal Agency: Department of Housing and Urban Development  
Federal Program: Community Development Block Grants/State's Program  
and Non-Entitlement Grants in Hawaii

CFDA Number: 14.228

Federal Award Number and Year (or Other Identifying Number): DR-09-178

Pass-Through Entity: Indiana Office of Community and Rural Affairs

Management of the Town has not established an effective internal control system, which would include segregation of duties, related to the grant agreement and the following compliance requirements: Cash Management and Davis-Bacon Act.

*Cash Management*

The Clerk-Treasurer was responsible for compliance with Cash Management requirements; however, there was no oversight, review, or approval process.

*Davis-Bacon Act*

The Town hired a Grant Administrator to ensure compliance with the Davis-Bacon Act requirements of the grant. There was no documentation that the Town reviewed or provided oversight of the Grant Administrator's work.

CLERK-TREASURER  
TOWN OF WESTPORT  
FEDERAL FINDINGS  
(Continued)

An internal control system, including segregation of duties, should be designed and operate effectively to provide reasonable assurance that material noncompliance with the grant agreement or a compliance requirement of a federal program will be prevented, or detected and corrected, on a timely basis. In order to have an effective internal control system, it is important to have proper segregation of duties. This is accomplished by making sure proper oversight, reviews, and approvals take place and to have a separation of functions over certain activities related to the program. The fundamental premise of segregation of duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake, and review the same activity.

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

The failure to establish internal controls could enable material noncompliance to go undetected. Noncompliance with the grant agreement or the compliance requirements could result in the loss of federal funds to the Town.

We recommended that the Town's management establish controls, including segregation of duties, related to the grant agreement and compliance requirements listed above.

TOWN OF WESTPORT  
P.O. BOX 579  
WESTPORT, INDIANA 47283  
812-591-3500

CORRECTIVE ACTION PLAN

**FINDING 2014-001**

Contact Person Responsible for Corrective Action: Ronda Bartlett, Clerk Treasurer  
Contact Phone Number: 812-591-3500

Description of Corrective Action Plan:

Beginning 2016 we'll designate a separate person to review the annual financial report prior to it being submitted.

We have also implemented other procedures in order to segregate duties for receipts, disbursements and reconciling bank accounts. The clerk treasurer and deputy clerk both look over the day's business for any errors. The town board also reviews and approves the monthly fund reports, bank reconciliation report and utility adjustments report.

Anticipated Completion Date: January 1, 2016

Ronda Bartlett  
(Signature)

Clerk Treasurer  
(Title)

April 7, 2016  
(Date)

TOWN OF WESTPORT  
P.O. BOX 579  
WESTPORT, INDIANA 47283  
812-591-3500

CORRECTIVE ACTION PLAN

**FINDING 2014-002**

Contact Person Responsible for Corrective Action: Ronda Bartlett, Clerk Treasurer  
Contact Phone Number: 812-591-3500

Description of Corrective Action Plan:

Beginning 2016 we'll designate a separate person to review the Schedule of Expenditures of Federal Awards prior to it being submitted.

Anticipated Completion Date: January 1, 2016

Ronda Bartlett  
(Signature)

Clerk Treasurer  
(Title)

April 7, 2016  
(Date)

TOWN OF WESTPORT  
P.O. BOX 579  
WESTPORT, INDIANA 47283  
812-591-3500

CORRECTIVE ACTION PLAN

**FINDING 2014-003**

Contact Person Responsible for Corrective Action: Ronda Bartlett, Clerk Treasurer  
Contact Phone Number: 812-591-3500

Description of Corrective Action Plan:

This grant has been closed out. If in the future the town receives other Federal grants, we will implement procedures to provide oversight for Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, Davis-Bacon Act and Reporting.

Anticipated Completion Date: January 1, 2016

Ronda Bartlett  
(Signature)

Clerk Treasurer  
(Title)

April 7, 2016  
(Date)

TOWN OF WESTPORT  
P.O. BOX 579  
WESTPORT, INDIANA 47283  
812-591-3500

CORRECTIVE ACTION PLAN

**FINDING 2014-004**

Contact Person Responsible for Corrective Action: Ronda Bartlett, Clerk Treasurer  
Contact Phone Number: 812-591-3500

Description of Corrective Action Plan:

A town board member has been designated to update the towns asset ledger and take an inventory at least every 2 years.

Anticipated Completion Date: January 1, 2016

Ronda Bartlett  
(Signature)

Clerk Treasurer  
(Title)

April 7, 2016  
(Date)

TOWN OF WESTPORT  
P.O. BOX 579  
WESTPORT, INDIANA 47283  
812-591-3500

CORRECTIVE ACTION PLAN

**FINDING 2014-005**

Contact Person Responsible for Corrective Action: Ronda Bartlett, Clerk Treasurer  
Contact Phone Number: 812-591-3500

Description of Corrective Action Plan:

The grant has been closed out. If in the future the town receives other Federal Grants, we will implement procedures to provide oversight for Cash Management and Davis-Bacon Act.

Anticipated Completion Date: January 1, 2016

Ronda Bartlett  
(Signature)

Clerk Treasurer  
(Title)

April 7, 2016  
(Date)

CLERK-TREASURER  
TOWN OF WESTPORT  
AUDIT RESULTS AND COMMENTS

**ANNUAL FINANCIAL REPORT**

The Annual Financial Report (AFR) for 2013 was not filed electronically until April 17, 2014, which was 47 days past the due date. The AFR for 2014 was not filed electronically until March 27, 2015, which was 26 days past the due date.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

**APPROPRIATIONS**

The records presented for audit indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Years</u>	<u>Excess Amount Expended</u>
General	2013	\$ 17,790
General	2014	33,535
MVH	2014	2,416
Cemetery	2014	64,163
Cum Cap Development	2014	2,087

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

**BANK ACCOUNT RECONCILIATIONS**

Depository reconciliations of the fund balances to the bank account balances were not presented for audit for January through May of 2013 for the Cemetery account and October and December of 2014 for all accounts during the audit period.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

CLERK-TREASURER  
TOWN OF WESTPORT  
AUDIT RESULTS AND COMMENTS  
(Continued)

**UTILITY RECEIPTS TAX**

The Water Utility did not remit Utility Receipts Tax to the Indiana Department of Revenue for the years 2013 or 2014.

Generally, retail receipts from all utility services consumed within Indiana are subject to the utility receipts tax regardless of the point of generation or transmission across state lines. Receipts from the provision of mobile telecommunication service are subject to utility receipts tax to the extent that the receipts are sourced to Indiana pursuant to Indiana Code 6-8.1-15. However, gross receipts received by a political subdivision for sewage and sewage service are not subject to the tax.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

**FUND SOURCES AND USES**

Certain taxes distributed to the Town were not posted to the correct fund as follows:

- ABC Gallonage distributions totaling \$5,439 were incorrectly recorded in the MVH fund instead of posted to the General fund as required.

Indiana Code 7.1-4-7-9 states in part: "The auditor of the state shall . . . distribute the funds set aside in accordance with the provisions of IC 1971, 7.1-4-7-7, . . . to the general fund of the treasury of the city or town . . ."

- Cigarette tax distributions totaling \$5,408 were incorrectly recorded in the General fund instead of posted to the Cum Cap Imp fund as required.

Indiana Code 6-7-1-30.1 states in part:

". . . the auditor of state shall issue a warrant for the total amount allocated . . . to the fiscal officer of the city or town. The fiscal officer shall deposit . . . three-fourteenths (3/14) of the money in the city's or town's general fund, and he shall deposit the remaining eleven-fourteenths (11/14) of the money in the city's or town's cumulative capital improvement fund."

- The Economic Development Income Tax distributions totaling \$1,589 were incorrectly recorded in the General fund instead of posted to the Economic Dev Income Tax fund.

The fiscal officer of each city or town in a county in which the county economic development tax is imposed shall establish an economic development income tax fund. The revenue received by a city or town shall be deposited in the unit's economic development income tax fund. (Cities and Towns Bulletin and Uniform Compliance Guidelines, June 2007)

CLERK-TREASURER  
TOWN OF WESTPORT  
AUDIT RESULTS AND COMMENTS  
(Continued)

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

***HYDRANT RENTAL RECEIVABLE/PAYABLE***

The Town owed the Water Utility hydrant rental in the amount of \$258,484. The amount has accumulated over the years because the Town made partial or no payments starting with year 2007 through 2014. Rate Ordinances 2002-3 and 2007-3 passed by the Town Council on May 13, 2002, and December 10, 2007, respectively, required an annual rate to be paid for each public hydrant.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CLERK-TREASURER  
TOWN OF WESTPORT  
EXIT CONFERENCE

The contents of this report were discussed on April 12, 2016, with Ronda Bartlett, Clerk-Treasurer; Bryan Gatewood, President of the Town Council; and Jenny Hardebeck, Deputy Clerk-Treasurer.

TOWN COUNCIL  
TOWN OF WESTPORT

TOWN COUNCIL  
TOWN OF WESTPORT  
AUDIT RESULTS AND COMMENTS

**CREDIT CARDS**

Credit cards were used to purchase items without an approved credit card policy.

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

1. The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
2. Issuance and use should be handled by an official or employee designated by the board.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
5. The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
6. Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
8. If properly authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

**TRAVEL POLICY**

During our review of travel claims, it was determined that a formal travel policy was not established.

Each governmental unit should adopt a written travel policy in conformity with applicable statutes.  
(Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN COUNCIL  
TOWN OF WESTPORT  
EXIT CONFERENCE

The contents of this report were discussed on April 12, 2016, with Bryan Gatewood, President of the Town Council; Ronda Bartlett, Clerk-Treasurer; and Jenny Hardebeck, Deputy Clerk-Treasurer.