

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

AUDIT REPORT
OF

CLERK-TREASURER
TOWN OF KENTLAND
NEWTON COUNTY, INDIANA

January 1, 2011 to December 31, 2012



FILED
10/02/2014

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TOWN OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Deborah Plunkett Judy M. King	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Town Council	Dave Smart James A. Sammons	01-01-10 to 12-31-11 01-01-12 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF THE TOWN OF KENTLAND

We have audited the records of the Clerk-Treasurer for the period from January 1, 2011 to December 31, 2012, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of the Town of Kentland for the years 2011 and 2012.

STATE BOARD OF ACCOUNTS

November 26, 2013

CLERK-TREASURER
TOWN OF KENTLAND
AUDIT RESULTS AND COMMENTS

PENALTIES, INTEREST, AND OTHER CHARGES

The Town paid penalties, interest, and other charges to the Indiana Department of Revenue in the amounts found below because the Town did not remit payments on a timely basis.

<u>Tax Type</u>	<u>Tax Period</u>	<u>Penalty</u>	<u>Interest</u>	<u>Total Assessment</u>	<u>Date Paid</u>	<u>Check Number</u>
Aviation Sales Tax	10-31-09	\$ 13.59	\$ 18.18	\$ 31.77	01-10-12	14599
Aviation Sales Tax	11-30-09	-	2.66	2.66	01-10-12	14599
Aviation Sales Tax	12-31-09	-	11.08	11.08	02-21-12	14703
Aviation Sales Tax	12-31-09	8.27	-	8.27	02-21-12	14703
Aviation Sales Tax	03-31-10	13.78	15.65	29.43	01-10-12	14600
Aviation Sales Tax	04-30-10	16.12	17.78	33.90	01-10-12	14600
Aviation Sales Tax	06-30-10	27.51	28.48	55.99	01-10-12	14600
Aviation Sales Tax	08-31-10	37.39	36.13	73.52	01-10-12	14600
Aviation Sales Tax	09-30-10	24.82	23.16	47.98	01-10-12	14600
Aviation Sales Tax	10-31-10	-	0.98	0.98	01-10-12	14600
Aviation Sales Tax	11-30-10	11.45	-	11.45	02-21-12	14704
Aviation Sales Tax	11-30-10	-	11.17	11.17	02-21-12	14704
Aviation Sales Tax	12-31-10	7.20	-	7.20	02-21-12	14704
Aviation Sales Tax	12-31-10	-	6.97	<u>6.97</u>	02-21-12	14704

Total interest and penalty charges requested of
Debra Plunkett, former Clerk-Treasurer

\$ 332.37

We requested that Deborah Plunkett, former Clerk-Treasurer, reimburse the Town of Kentland \$332.37 for penalties and interest paid for Aviation Sales Tax for 2009 and 2010. (See Summary of Charges, page 6)

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)

OFFICIAL BONDS

Deborah Plunkett, former Clerk-Treasurer, had an official bond with Western Surety Company for the period of January 1, 2007 and ending December 31, 2011, in the amount of \$100,000.

CLERK-TREASURER
TOWN OF KENTLAND
EXIT CONFERENCE

The contents of this report were discussed on November 26, 2013, with James A. Sammons, President of the Town Council, and Judy M. King, Clerk-Treasurer. The officials concurred with our audit findings.

CLERK-TREASURER
TOWN OF KENTLAND
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Deborah Plunkett, former Clerk-Treasurer:			
Penalties, Interest, and Other Charges, page 4	\$ 332.37	\$ -	\$ 332.37
 Totals	<u>\$ 332.37</u>	<u>\$ -</u>	<u>\$ 332.37</u>

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.

AFFIDAVIT

STATE OF INDIANA)
)
Tippecanoe COUNTY)

We, Ronda Conrad, CPA, and Amber Geis, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the Clerk-Treasurer, Town of Kentland, Newton County, Indiana, for the period from January 1, 2011 to December 31, 2012, is true and correct to the best of our knowledge and belief.

Ronda Conrad, CPA
Amber Geis
Field Examiners

Subscribed and sworn to before me this 6th day of MARCH, 2014.

Frank W. Edmister
Notary Public

My Commission Expires: 09.21.14
County of Residence: TIPPECANOE