



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B44379

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October 28, 2014

TO: THE OFFICIALS OF THE TOWN OF WOODLAWN HEIGHTS, MADISON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Town of Woodlawn Heights (Town) for the period of January 1, 2012 to December 31, 2013, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Town's financial statements, we did not follow *generally accepted auditing standards*. Accordingly, we do not express an opinion on any basic financial statement of the Town.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Annual Financial Reports filed by the Town can be found on the Gateway website: <https://gateway.ifionline.org/>.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

**Current Period Comments**

- *The financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the checks. For 2013, the back side or endorsements side of the checks was not returned.*
- *The records presented for review indicated the following disbursements in excess of budgeted appropriations:*


<u>Year</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2013	General	<u>\$ 29,084.21</u>

- *Payments made for Fire Protection were not supported by a written contract in 2012 and 2013.*

- *The Town did not have a Nepotism Policy for 2012 or 2013.*
- *Town Officials did not certify in writing that they had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012, or December 31, 2013.*
- *The Town did not have a Contracting Policy for 2012 or 2013.*
- *Town Officials did not certify in writing that they had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2012, or December 31, 2013.*

This letter is intended for the information and use of the governing body and management of the Town. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on October 1, 2014, with William Beeler, Clerk-Treasurer. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner

**From:** [laurabeeler@aol.com](mailto:laurabeeler@aol.com)  
**To:** [Baker, Tammy](#); [David, Lisa](#)  
**Subject:** Audit  
**Date:** Thursday, October 02, 2014 11:44:54 AM

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#### Official Response

I wanted to explain a couple things. I did obtain check copies from our bank, but they only did the front side of some. They said the backs of some were not available. The expenditure in excess of the budget was for road repairs after several complaints and damaged vehicles. No road repair had been done for about 30 years. We are hoping that it will be another 30 years before this needs to be addressed again. There was concrete repair done in 2014 as a continuation of this project.

I neglected to be aware of the need for a Nepotism policy. This will be addressed.

Thank you again,

Bill Beeler'  
Woodlawn Heights, Indiana Clerk-Treasurer