



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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December 5, 2014

TO: THE OFFICIALS OF THE TOWN OF MERIDIAN HILLS, MARION 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 Meridian Hills (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.

Unresolved Comments From Prior Report

- *The records presented for review indicated the following disbursements in excess of budgeted appropriations:*

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2012	Local Road and Street	\$ 67,097
2013	Local Road and Street	58,378

- *Receipts were not issued during the review period. Monies received were posted to the ledger however; a receipt was not prepared for monies received.*
- *The Annual Financial Reports filed on Gateway for 2012 and 2013 contained errors and did not reflect the financial activity of the Town:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2012	General	Receipts	\$ 242,133.34	\$ 242,383.34	\$ (250.00)
2012	General	Disbursements	231,076.98	231,326.98	(250.00)
2013	General	Receipts	235,545.75	239,049.19	(3,503.44)
2013	General	Disbursements	315,696.45	319,199.89	(3,503.44)
2013	Motor Vehicle Highway	Receipts	80,867.33	97,815.32	(16,947.99)
2013	Motor Vehicle Highway	Disbursements	54,167.57	71,115.56	(16,947.99)
2013	Local Road and Street	Receipts	98,862.57	96,668.11	2,194.46
2013	Local Road and Street	Disbursements	94,537.96	92,343.50	2,194.46
2013	Rainy Day	Receipts	30,000.00	10,000.00	20,000.00
2013	Rainy Day	Disbursements	30,000.00	10,000.00	20,000.00

Current Period Comments

- *Depository reconciliations of the fund balances to the bank account balances were conducted; however, the December 31, 2012 reconciliation contained an error on the outstanding checklist and did not balance. At December 31, 2012, the reconciliation indicated a \$300 cash short.*
- *Town officials did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2012. The report was filed on February 25, 2013, which was 25 days past the due date.*
- *The 2012 and 2013 Annual Financial Reports were not published in accordance with Indiana Code 5-3-1-3.*
- *Elected officers did not certify in writing that they had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012, and December 31, 2013.*
- *Elected officers did not certify in writing that they had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2012, and 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 30, 2014, with John H. R. Taylor, Clerk-Treasurer, and Bernard Bruno, Deputy Clerk-Treasurer.

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