



STATE OF INDIANA

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June 26, 2015

TO: THE OFFICIALS OF THE TOWN OF BROOKSBURG, JEFFERSON 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 Brooksburg (Town), for the period of January 1, 2010 to December 31, 2014, 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 Town's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/. For years 2011 and later, 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 Annual Financial Report filed on Gateway for 2011, 2012, 2013, and 2014 contained a number of errors and did not properly reflect the financial activity of the Town.*

Years	Fund	Category	Amount Per Gateway	Amount Per Ledger	Difference
2011	Wastewater Utility-Debt Service Fund	Beg. Balance	\$ -	\$ 4,642.97	\$ (4,642.97)
2011	Wastewater Utility-Debt Service Fund	Ending Balance	-	4,652.51	(4,652.51)
2012	Wastewater Utility-Debt Service Fund	Beg. Balance	-	4,652.51	(4,652.51)
2012	Wastewater Utility-Debt Service Fund	Ending Balance	-	4,658.34	(4,658.34)
2013	Wastewater Utility-Debt Service Fund	Beg. Balance	-	4,658.34	(4,658.34)
2013	Wastewater Utility-Debt Service Fund	Ending Balance	-	4,658.34	(4,658.34)
2014	Wastewater Utility-Operating	Receipts	38,060.51	35,769.57	2,290.94
2014	Wastewater Utility-Operating	Ending Balance	48,289.02	45,873.57	2,415.45
2014	Wastewater Utility-Debt Service Fund	Beg. Balance	-	4,658.34	(4,658.34)
2014	Wastewater Utility-Debt Service Fund	Ending Balance	-	4,658.34	(4,658.34)

- *The Town did not adopt an ordinance establishing the compensation of officers and employees for the entire period reviewed.*
- *No W-2s were presented for 2010, 2011, 2012, 2013, and 2014. Without W-2s being presented we were unable to determine if W-2s were issued to all officers and employees and the accuracy of wages paid.*
- *Payments were made for mowing services without a written contract for 2010, 2011, 2012, 2013, and 2014.*
- *The Town did not have a Nepotism Policy for 2012 or 2013.*
- *The Town did not have a Contracting Policy for 2012 or 2013.*
- *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, 2013, and 2014. The reports were filed on February 21, 2013, February 7, 2014, and March 26, 2015, which is 21 days, 7 days, and 54 days, respectively, past the due date.*

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 May 28, 2015, with Pamela Dowdy Foster, Clerk-Treasurer.


Paul D. Joyce, CPA
State Examiner