

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF HAGERSTOWN

WAYNE COUNTY, INDIANA

January 1, 2011 to December 31, 2014



**FILED**

11/13/2015



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Town Court:	
Examination Result and Comment:	
Prescribed Forms .....	6
Exit Conference .....	7

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Nicholas Jarrett	01-01-08 to 12-31-15
President of the Town Council	Peggy Genova Rick Cole	01-01-11 to 12-31-11 01-01-12 to 12-31-15
Town Manager	Chris LaMar	01-01-11 to 12-31-15
Water Utility Lead	Jeb Clifton	01-01-11 to 12-31-15
Wastewater Utility Lead	Carissa Sullivan	01-01-11 to 12-31-15
Superintendent of Electric Utility	Bruce Anglin	01-01-11 to 12-31-15
Town Judge	Susan Bell	01-01-08 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE TOWN OF HAGERSTOWN, WAYNE COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Hagerstown (Town), for the period from January 1, 2011 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Town. It should be read in conjunction with our Financial Statements Examination Report of the Town, which provides our opinion on the Town's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

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 Examination Result and Comment contained herein describes 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.

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

August 20, 2015

(This page intentionally left blank.)

TOWN COURT  
TOWN OF HAGERSTOWN

TOWN COURT  
TOWN OF HAGERSTOWN  
EXAMINATION RESULT AND COMMENT

***PRESCRIBED FORMS***

The Town Court did not use the prescribed City/Town Form 213CT - Court Cash Book or request approval for an alternative form in lieu of the prescribed form. The records were maintained on a check book register and a computer program, which have not been approved by the Indiana State Board of Accounts.

Each city and town court is required to use official records and forms that are designated by the legislature or prescribed or approved by the State Board of Accounts or the State Court Administration office of the Supreme Court. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 1)



TOWN COURT  
TOWN OF HAGERSTOWN  
EXIT CONFERENCE

The contents of this report were discussed on August 20, 2015, with Susan Bell, Town Judge; Nicholas Jarrett, Clerk-Treasurer; and Rick Cole, President of the Town Council.