

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF FOWLERTON

GRANT COUNTY, INDIANA

January 1, 2011 to December 31, 2014



**FILED**  
11/24/2015



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Donna F.M. Davis	02-21-08 to 12-31-15
President of the Town Council	Joe T. Seward	01-01-11 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF FOWLERTON, GRANT COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Fowlerton (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 instance 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.

Any Official Response to the Examination Result and Comment, incorporated within this report, was not verified for accuracy.

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

September 22, 2015

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CLERK-TREASURER  
TOWN OF FOWLERTON

CLERK-TREASURER  
TOWN OF FOWLERTON  
EXAMINATION RESULT AND COMMENT

***ANNUAL FINANCIAL REPORTS***

The January 1, 2011 beginning cash and investment balances of the General fund and Rainy Day fund reported on the 2011 Annual Financial Report (AFR) prepared by the Clerk-Treasurer did not agree with the December 31, 2010 ending cash and investment balances reported in the prior Report B39814.

The General fund's December 31, 2014 balance on the 2014 AFR prepared by the Clerk-Treasurer was overstated by \$263,924. The Clerk-Treasurer corrected and resubmitted to the 2014 AFR in August 2015.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."



## Town of Fowlerton

Joe T. Seward-Town Council President  
James E. Thomason-Town Councilman  
Janet S. Dailey-Town Councilwoman  
DONNA FM DAVIS-Clerk Treasurer  
Email- [officephone@frontiernet.net](mailto:officephone@frontiernet.net)

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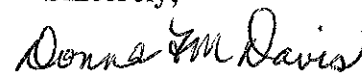
### "OFFICIAL RESPONSE"

September 23, 2015

To: State Board of Accounts,

My response for the initialed OPTION NO. 2 for the Town of Fowlerton as Clerk-Treasurer I corrected the error in Gateway 8-31-2015 the day the mistake was explained to me by the Auditor. I had contacted State Board of Accounts at the time of the Annual Report 2011-2012 not being able to balance my General Account and I was told it could be corrected in the next audit and so it is corrected. The Attestation form was signed and postmarked 9-1-2015 the correction will make the Annual Report for 2015-2016 have the corrected beginning balance in General, for this I am grateful.

Sincerely,



Donna F.M. Davis

CLERK-TREASURER  
TOWN OF FOWLERTON  
EXIT CONFERENCE

The contents of this report were discussed on September 22, 2015, with Donna F.M. Davis, Clerk-Treasurer.