

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF CARMEL

HAMILTON COUNTY, INDIANA

January 1, 2014 to December 31, 2014



FILED
03/04/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Mayor	James Brainard	01-01-12 to 12-31-19
President Pro Tempore of the Common Council	W. Eric Seidensticker Rick Sharp Ron Carter	01-01-14 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-16
City Judge	Brian Poindexter	01-01-12 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF CARMEL, HAMILTON COUNTY, INDIANA

This report is supplemental to our examination report of the City of Carmel (City), for the period from January 1, 2014 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 City. It should be read in conjunction with our Financial Statement Examination Report of the City, which provides our opinion on the City's financial statement. This report may be found at 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.

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

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

January 13, 2016

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CITY COURT
CITY OF CARMEL

CITY COURT
CITY OF CARMEL
EXAMINATION RESULT AND COMMENT

COMPENSATION AND BENEFITS - SALARY OVERPAYMENT TO JUDGE

The City paid compensation to Brian Poindexter, City Judge, in excess of the adopted Salary Ordinance D-2149-13. Salary Ordinance stated that the Judge was to receive \$4,428 for each bi-weekly pay period. Brian Poindexter, City Judge, was paid \$4,478 for each bi-weekly pay period. This resulted in Brian Poindexter, City Judge, being overpaid in 2014 by \$1,300. The overpayment was brought to Brian Poindexter, City Judge's attention and he agreed to make repayment.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Indiana Code 36-4-7-2 states:

"(a) As used in this section, 'compensation' means the total of all money paid to an elected city officer for performing duties as a city officer, regardless of the source of funds from which the money is paid.

(b) The city legislative body shall, by ordinance, fix the annual compensation of all elected city officers.

(c) The compensation of an elected city officer may not be changed in the year for which it is fixed nor may it be reduced below the amount fixed for the previous year."

On January 13, 2016, Brian Poindexter, City Judge, remitted \$1,300 to the City for reimbursement of salary overpayments.



City of Carmel

Carmel City Court

BRIAN G. POINDEXTER, JUDGE

State Board of Accounts
302 West Washington Street
Rome E 418
Indianapolis, Indiana 46204-2765

RE: Official Response – Carmel City Court

To Whom IT May Concern:

Payroll and employee benefit services are mandatorily provided to all city employees and officials through the efforts of the Clerk Treasurers Office and Human Resources. The court does not administer its own payroll or employee benefits and is dependent upon other city departments to perform those tasks appropriately. It appears that an error in the entry of data by the payroll department resulted in the overpayment. Upon notification of the error the matter was immediately remedied by reimbursing the overpayment to the city.

The court has developed and implemented procedures requiring periodic review of the accuracy of deductions and credits related to employee health and retirement benefits as a well as payroll data. Any discrepancies that might be discovered will be addressed immediately with the appropriate city department or persons responsible for those tasks.

Respectfully,

Brian G Poindexter

Brian G Poindexter

CITY COURT
CITY OF CARMEL
EXIT CONFERENCE

The contents of this report were discussed on January 13, 2016, with Brian Poindexter, City Judge.