



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

B46366

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May 20, 2016

TO: THE OFFICIALS OF THE TOWN OF AMBIA, BENTON 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 Ambia (Town) for the period of January 1, 2011 to December 31, 2015, 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 auditing standards generally accepted in the United States of America. 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.


### **Current Period Comments**

- *The Town Council did not adopt an ordinance establishing the current rate for garbage removal.*
- *The Town Council did not adopt an ordinance establishing the amount of deposit required for new water customers.*
- *The Town Council did not adopt an ordinance establishing the compensation of officers and employees for 2012 and 2015.*
- *The Superintendent of water and streets did not maintain a log of hours worked. In addition the Superintendent received additional compensation for extra hours worked for emergencies. The rates of compensation for emergencies were not specified in a salary ordinance.*
- *The Water Deposit Register did not agree to the fund balance per the ledger. The fund balance exceeded the deposit register by \$150.*

- *Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) were not filed timely with the Indiana State Board of Accounts for the years 2012 and 2014. The reports were filed up to 14 days after the due date.*
- *The Annual Financial Report (AFR) was not filed timely with the Indiana State Board of Accounts for years 2011, 2012, 2013, and 2015. The ARF's were filed up to 21 after the due date.*
- *The AFR's were not published in accordance with Indiana Code 5-3-1-3 for 2011 through 2015. The ARF's were published up to 25 days after the due date.*
- *The Official Bonds were not filed with County Recorder's office.*

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 March 14, 2016, with Christine M. Brost, Clerk-Treasurer, and Drew Stephen, President of the Town Council. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner