

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF CANNELTON

PERRY COUNTY, INDIANA

January 1, 2011 to December 31, 2014



FILED
06/03/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Arvina Bozarth	01-01-08 to 12-31-19
Mayor	Morris Graves Mary Y. Snyder	01-01-08 to 12-31-11 01-01-12 to 12-31-19
President of the Board of Public Works and Safety	Morris Graves Mary Y. Snyder	01-01-08 to 12-31-11 01-01-12 to 12-31-19
President Pro Tempore of the Common Council	Adam Goffinet Melvin McBrayer Jack Harris	01-01-11 to 12-31-11 01-01-12 to 12-31-13 01-01-14 to 12-31-16
General Manager of the Electric and Water Utilities	Phillip Ball	01-01-11 to 12-31-16
Superintendent of Wastewater Utility	Jerry Ball	01-01-11 to 12-31-16
Chairman of the Utility Service Board	James Peters Hargis Anderson Randy McBrayer	01-01-11 to 12-31-12 01-01-13 to 12-31-13 01-01-14 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF CANNELTON, PERRY COUNTY, INDIANA

This report is supplemental to our examination report of the City of Cannelton (City), 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 City. It should be read in conjunction with our Financial Statements Examination Report of the City, which provides our opinion on the City's financial statements. 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 Results and Comments contained herein describe 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

March 17, 2016

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CLERK-TREASURER
CITY OF CANNELTON

CLERK-TREASURER
CITY OF CANNELTON
EXAMINATION RESULTS AND COMMENTS

ANNUAL FINANCIAL REPORT

The Annual Financial Report for 2013 was not filed electronically within 60 days of year end; it was filed March 17, 2014, which was 16 days past the due date.

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."

APPROPRIATIONS

The records presented for examination indicated the following expenditures in excess of budgeted appropriations:

Fund	Years	Excess Amount Expended
Rainy Day	2012	\$ 1,624
Rainy Day	2013	660
Riverboat	2014	597

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

CLERK-TREASURER
CITY OF CANNELTON
EXIT CONFERENCE

The contents of this report were discussed on March 17, 2016, with Mary Y. Snyder, Mayor; Arvina Bozarth, Clerk-Treasurer; and Jack Harris, President Pro Tempore of the Common Council.

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COMMON COUNCIL
CITY OF CANNELTON

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EXAMINATION RESULT AND COMMENT

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