

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF NOBLESVILLE

HAMILTON COUNTY, INDIANA

January 1, 2015 to December 31, 2015



**FILED**

09/23/2016



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Redevelopment Commission:	
Audit Result and Comment:	
Official Bond .....	6
Exit Conference .....	7
Police Pension:	
Audit Result and Comment:	
Official Bond .....	10
Exit Conference .....	11

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Mayor	John Ditslear	01-01-12 to 12-31-19
Clerk-Treasurer	Janet Jaros	01-01-12 to 12-31-15
Controller	Michael Hendricks	01-01-16 to 12-31-16
President of the Board of Public Works and Safety	John Ditslear	01-01-15 to 12-31-16
President of the Common Council	Rick Taylor Gregory O'Connor	01-01-15 to 12-31-15 01-01-16 to 12-31-16
Director of Wastewater Utility	Ray Thompson	01-01-15 to 12-31-16
Utility Office Manager	Gerry Henderson	01-01-15 to 12-31-16



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

This report is supplemental to our audit report of the City of Noblesville (City), for the period from January 1, 2015 to December 31, 2015. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the City. It should be read in conjunction with the Comprehensive Annual Financial Report of the City, which provides our opinions on the City'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 Audit 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 Audit Results and Comments, incorporated within this report, was not verified for accuracy.

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

June 27, 2016

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REDEVELOPMENT COMMISSION  
CITY OF NOBLESVILLE

REDEVELOPMENT COMMISSION  
CITY OF NOBLESVILLE  
AUDIT RESULT AND COMMENT

**OFFICIAL BOND**

There was one Redevelopment Commissioner whose Surety Bond was insufficient per the Indiana Code. The amount of the bond was \$10,000 which is less than the required \$15,000.

Indiana Code 36-7-14-7(c) states in part:

"Each redevelopment commissioner, before beginning his duties, shall execute a bond payable to the state, with surety to be approved by the executive of the unit. The bond must be in the penal sum of fifteen thousand dollars (\$15,000) and must be conditioned on the faithful performance of the duties of his office and the accounting for all monies and property that may come into his hands or under his control."

REDEVELOPMENT COMMISSION  
CITY OF NOBLESVILLE  
EXIT CONFERENCE

The contents of this report were discussed on July 28, 2016, with Michael Hendricks, Controller; Michael Field, President of the Redevelopment Commission; and Michael Howard, Redevelopment Commission Attorney.

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POLICE PENSION  
CITY OF NOBLESVILLE

POLICE PENSION  
CITY OF NOBLESVILLE  
AUDIT RESULT AND COMMENT

***OFFICIAL BOND***

The Police Pension Secretary's Surety Bond was insufficient per the Indiana Code. The amount of the bond was \$10,000 which is less than the required \$15,000.

Indiana Code 5-4-1-18(c)(2) states in part:

". . . The amount of the bond of any other person required to file an individual bond shall be fixed by the fiscal body of the unit at not less than fifteen thousand dollars (\$15,000)."

POLICE PENSION  
CITY OF NOBLESVILLE  
EXIT CONFERENCE

The contents of this report were discussed on August 3, 2016, with Michael Hendricks, Controller, and Graig Collings, Police Pension Secretary.