

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF GOSHEN

ELKHART COUNTY, INDIANA

January 1, 2015 to December 31, 2015



**FILED**  
02/08/2017



## TABLE OF CONTENTS

| <u>Description</u>                | <u>Page</u> |
|-----------------------------------|-------------|
| Schedule of Officials .....       | 2           |
| Transmittal Letter .....          | 3           |
| Clerk-Treasurer:                  |             |
| Examination Result and Comment:   |             |
| Bank Account Reconciliations..... | 6           |
| Exit Conference .....             | 7           |

## SCHEDULE OF OFFICIALS

| <u>Office</u>  | <u>Official</u>                         | <u>Term</u>                                  |
|--|---|--|
| Clerk-Treasurer                                      | Tina M. Bontrager<br>Angela McKee       | 01-01-12 to 12-31-16<br>01-01-17 to 12-31-19 |
| Mayor  | Allan J. Kauffman<br>Jeremy P. Stutsman | 01-01-12 to 12-31-15<br>01-01-16 to 12-31-19 |
| President of the Board of<br>Public Works and Safety | Allan J. Kauffman<br>Jeremy P. Stutsman | 01-01-12 to 12-31-15<br>01-01-16 to 12-31-19 |
| President Pro Tempore<br>of the Common Council       | Jim McKee                               | 01-01-15 to 12-31-17                         |
| Superintendent of<br>Water Utility                   | Kent A. Holdren                         | 01-01-15 to 12-31-17                         |
| Superintendent of<br>Wastewater Utility              | James D. Kerezman                       | 01-01-15 to 12-31-17                         |



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

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TO: THE OFFICIALS OF THE CITY OF GOSHEN, ELKHART COUNTY, INDIANA

This report is supplemental to our examination report of the City of Goshen (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 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/](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

December 29, 2016

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CLERK-TREASURER  
CITY OF GOSHEN

CLERK-TREASURER  
CITY OF GOSHEN  
EXAMINATION RESULT AND COMMENT

***BANK ACCOUNT RECONCILIATIONS***

The reconciliation provided for examination at December 31, 2015, did not identify a \$523,673 cash deficiency. Further inquiry identified two bank accounts totaling \$522,888 that were not included in the initial reconciliation. After taking into account the additional bank statements, the bank account balances were \$785 less than the Annual Financial Report examined.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."



CLERK-TREASURER  
CITY OF GOSHEN  
EXIT CONFERENCE

The contents of this report were discussed on December 29, 2016, with Tina M. Bontrager, Clerk-Treasurer; Jeremy P. Stutsman, Mayor; and Jim McKee, President Pro Tempore of the Common Council.