

**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

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SCHEDULE OF OFFICIALS

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



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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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/.

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.