

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF WANATAH

LAPORTE COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**  
10/31/2023



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Diane Noll Denise Ebert	01-01-19 to 12-31-20 01-01-21 to 12-31-23
President of the Town Council	Jeffery Newburn	01-01-19 to 12-31-23



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF WANATAH, LAPORTE COUNTY, INDIANA

This report is supplemental to the audit report of the Town of Wanatah (Town), for the period from January 1, 2019 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Town. It should be read in conjunction with the Financial Statements Audit Report of the Town, which provides our opinions on the Town'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 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 Audit Result and Comment, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE  
Deputy State Examiner

October 23, 2023

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CLERK-TREASURER  
TOWN OF WANATAH

CLERK-TREASURER  
TOWN OF WANATAH  
AUDIT RESULT AND COMMENT

***ADVANCE PAYMENTS***

The same comment appeared in a Management Letter addressed to the Officials of the Town for the audit period ending December 31, 2018.

*Condition and Context*

The Town paid employees in advance of hours worked. Employees were paid prior to the end of the day on the last day of the pay period. For 12 of the 18 payroll checks tested, payroll was processed two to four days before the end of the pay period.

*Criteria*

Compensation and any other payments for goods and services must not be paid in advance of receipt of the goods or services unless specifically authorized by law. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

CLERK-TREASURER  
TOWN OF WANATAH  
EXIT CONFERENCE

The contents of this report were discussed on October 23, 2023, with Denise Ebert, Clerk-Treasurer; Jeffery Newburn, President of the Town Council; and Larry Cook, Town Council member.