

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

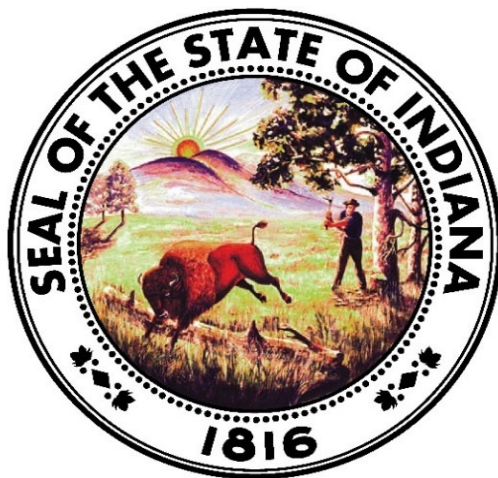
SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF PLAINFIELD

HENDRICKS COUNTY, INDIANA

January 1, 2022 to December 31, 2022



**FILED**

01/05/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Mark Todisco	01-01-22 to 12-31-23
President of the Town Council	Robin Brandgard	01-01-22 to 12-31-23
Utility Office Manager	Jason Castetter Angela Torres	01-01-22 to 07-31-22 08-01-22 to 12-31-23



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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TO: THE OFFICIALS OF THE TOWN OF PLAINFIELD, HENDRICKS COUNTY, INDIANA

This report is supplemental to the audit report of the Town of Plainfield (Town), for the period from January 1, 2022 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 Statement Audit Report of the Town, which provides our opinions on the Town'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 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

December 20, 2023

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TOWN COUNCIL  
TOWN OF PLAINFIELD

TOWN COUNCIL  
TOWN OF PLAINFIELD  
AUDIT RESULT AND COMMENT

***TRAINING ON INTERNAL CONTROL STANDARDS***

This same comment appeared in prior Report B59651, entitled *TRAINING ON INTERNAL CONTROL STANDARDS*.

*Condition and Context*

The Town Council did not ensure that all applicable personnel had received training on the internal control standards and procedures adopted by the Town. Of the personnel selected for testing, documentation that employees had received training on internal control standards was not presented for 6 of the 25 new employees.

*Criteria*

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that: . . .

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."



**OFFICIAL RESPONSE**

TOWN OF PLAINFIELD, HENDRICKS COUNTY

AUDIT REPORT PERIOD 01/01/2022 TO 12/31/2022

TRAINING ON INTERNAL CONTROLS STANDARDS

We agree with the repeat finding identified. We have submitted a Corrective Action Plan to correct the issue within six months.



*A Community of Values*

TOWN OF PLAINFIELD

Municipal Building | 206 West Main Street | Plainfield, IN 46168 | 317.754.5188 | FAX 317.838.5236 [townofplainfield.com](http://townofplainfield.com)

TOWN COUNCIL  
TOWN OF PLAINFIELD  
EXIT CONFERENCE

The contents of this report were discussed on December 20, 2023, with Mark Todisco, Clerk-Treasurer; Steve Dyson, Budget Director; Robin Brandgard, President of the Town Council; Bill Kirchoff, Town Council member; Andrew Klinger, Town Manager; and, via phone, Adam Stone, Consultant.