

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF WAYNETOWN

MONTGOMERY COUNTY, INDIANA

January 1, 2018 to December 31, 2022



FILED

12/05/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sandra K. Proctor	01-01-18 to 12-31-23
President of the Town Council	Barry Lewis Brian Fletcher	01-01-18 to 12-31-19 01-01-20 to 12-31-23
Utility Office Manager	John R. Warren	01-01-18 to 12-31-23



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF WAYNETOWN, MONTGOMERY COUNTY, INDIANA

This report is supplemental to the audit report of the Town of Waynetown (Town), for the period from January 1, 2018 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/.

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

November 29, 2023

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CLERK-TREASURER
TOWN OF WAYNETOWN

CLERK-TREASURER
TOWN OF WAYNETOWN
AUDIT RESULT AND COMMENT

ORDINANCES AND RESOLUTIONS

Condition and Context

The Town had an ordinance that established the electric, water, wastewater, sanitation, and storm water rates; however, the Town owned properties were not being charged for utility usage. The Town's software created a bill for each of the Town's properties, but the bills were deleted out of the system. The following bills were deleted each month:

- Tremaine Park
- Aquatic Center
- Water Plant
- Town Hall
- Splash Pad
- Baseball
- Lift Station
- Treatment Plant
- Water Department

Criteria

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

CLERK-TREASURER
TOWN OF WAYNETOWN
EXIT CONFERENCE

The contents of this report were discussed on November 29, 2023, with Sandra K. Proctor, Clerk-Treasurer; Brian Fletcher, President of the Town Council; Barry Lewis, Town Council member; and Robert Cox, Town Council member.