

B37752

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

AUDIT REPORT

OF

CLERK-TREASURER

TOWN OF HIGHLAND, INDIANA

January 1, 2009 to December 31, 2009



FILED
11/09/2010

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Town Officials.....	2
Transmittal Letter	3
Audit Results and Comments:	
Internal Controls Over Reporting.....	4-5
Old Credit Balances in Accounts Receivable	5
Payroll.....	6
Approval of Payroll Claims	6
Exit Conference.....	7
Official Response	8-15

TOWN OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Michael W. Griffin	01-01-08 to 12-31-11
President of the Town Council	Dan Vassar Mark A. Herak	01-01-09 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF TOWN OF HIGHLAND, LAKE COUNTY, INDIANA

We have audited the records of the Clerk-Treasurer for the period from January 1, 2009 to December 31, 2009, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Comprehensive Financial Annual Report of Town of Highland for the year 2009.

STATE BOARD OF ACCOUNTS

September 23, 2010

CLERK-TREASURER
TOWN OF HIGHLAND
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS OVER REPORTING

The Town does not have adequate internal controls in place for the review and verification of information prepared by third parties and presented for audit.

Financial Statements - Water Utility and Sanitary District

The Town employs various accounting consultants to prepare financial statements to be used in the preparation of the Comprehensive Annual Financial Report. Water Utility and Sanitary District financial reports are prepared on the accrual basis of accounting by a consultant. The statements were presented to the State Board of Accounts examiners prior to being reviewed by the Clerk-Treasurer or any of his designees. The statements contained obvious errors, including a prior period adjustment which was reported in the Statement of Cash Flows and not presented in the Statement of Activities in accordance with generally accepted accounting principles. The adjustment would not be reported on the Statement of Cash Flows unless it was an adjustment to cash and cash equivalents. In addition, an explanatory note to the financial statements was not included.

Capital Assets

Another consultant is employed to prepare a report of Capital Assets and the related Accumulated Depreciation activities, and Construction Work in Progress. Total capital assets, net of accumulated depreciation, including Construction Work in Progress and Land account for \$44,842,054 of the \$69,377,809 total assets reported on the Statement of Net Assets for governmental and business-type activities. An employee in the Clerk-Treasurer's office maintains records of capital assets and construction in progress based upon information provided by the various Town departments. These records are then provided to the consultant for the preparation of the report. The records maintained by this employee are not reviewed by management to ensure the record is complete and accurate. Our review of the minutes of the Town Council indicated some major additions were excluded. Some of the excluded items included property purchased at 3309 Ridge Road, and three police vehicles and a diesel truck acquired through capital leases. The property purchase of \$52,134 represented 100% of the additions to the Town land. The purchase of the police vehicles of \$66,407 and the diesel truck of \$44,659 represented 35% of the additions to the Town's Equipment and Vehicles.

Furthermore, some construction in progress included in the records maintained by the employee, were excluded from the report prepared by the consultant. The employee's records of construction in progress additions exceeded the report's additions by \$527,566 which accounted for 14% of the total additions to construction in progress. Also, the report excluded items capitalized through accounts payable or contracts payable of \$382,315. The Clerk-Treasurer subsequently determined that the report is prepared on the cash basis of accounting even though the Town reports on an accrual basis of accounting.

The beginning balance of the capital assets exceeded the prior year ending balance by \$52,156, which could not be identified.

It was brought to our attention by the Director of Public Works that two items included in the Construction in Progress balance should not have been capitalized. The two projects are reported as Caddy Marsh Ditch Flood Control \$10,933 and 41st Lane Sanitary Sewer Project \$9,989.

During the course of the audit the report was revised several times by the consultant to adjust for the items brought to their attention. Failure to review the reports caused delays in the performance of our audit procedures.

CLERK-TREASURER
TOWN OF HIGHLAND
AUDIT RESULTS AND COMMENTS
(Continued)

Comprehensive Annual Financial Report

Finally, a third consultant was employed to prepare the Comprehensive Annual Financial Report (CAFR) for submission to the Government Finance Officers Association (GFOA) for consideration of receiving a certificate for excellence in reporting. This report contained several errors which should have been detected by management prior to presentation to the State Board of Accounts for audit. Some of the more obvious errors included: inconsistent names of funds and spelling errors; a fund included on the Statement of Revenues, Expenditures, and Other Changes in Fund Balances which was not included on the Combining Balance Sheet or listed on the pages defining the funds; and the balances reported in the Combining Statement of Fiduciary Net Assets - Agency Funds did not agree to the balances reported on the Statement of Fiduciary Net Assets. Significant changes to reported dollar amounts were also detected and corrected by examiners. Dollar errors occurred by: not reporting new capital leases as issuance of debt on the Statement of Revenues, Expenditures, and Other Changes in Fund Balances; not ensuring both transfers in and out of funds were recorded; reporting taxes receivable amounts net of amounts to be reported as deferred revenues on the Balance Sheets, but still reporting a portion of the deferred revenues; and including prior year receivables or payables as current year amounts.

Because of the extent to which third party reports are to be relied upon by management to report the financial transactions of the Town, and the lack of evidence of reviews performed by management, this indicates a material weakness within the internal control structure of the Town.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

OLD CREDIT BALANCES IN ACCOUNTS RECEIVABLE

Advance payments and overpayments on utility bills are applied to subsequent billings until the credit balance is exhausted or until the customer cancels services. The Town has a policy whereby utility customers who cancel services will not receive reimbursement of account credit balances of less than one dollar (\$1.00). At December 31, 2009, the 90-day aged accounts receivable credit balances totaled \$11,069. Analysis of these customer accounts indicated that some of the credit balances dated as far back as August 1995, which was the last date of service. There has been no attempt to refund the credit balances that are in excess of \$1.00.

Persons, companies or governmental units that have overpaid amounts to a governmental unit are entitled to a repayment or refund by check or warrant. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CLERK-TREASURER
TOWN OF HIGHLAND
AUDIT RESULTS AND COMMENTS
(Continued)

PAYROLL

There are two employees in the building and inspection department who, per the salary ordinance, are considered part-time hourly employees. Based upon "normal work schedule" noted on their Employee Service Record, they do not meet the definition of part-time as defined in the Town's "Municipal Employee Handbook Compensation and Benefits Ordinance" (Employee Handbook). Per the Employee Handbook, Section 2.05, "Regular part-time employees are those salaried or hourly paid employees who are hired with the understanding that they will regularly work less than 70 hours per pay period. Part-time employees are not eligible for employee benefits, except as set forth in the Handbook if they meet the eligibility requirements or as required by law. . . ." Per the "normal work schedule" noted on the Employee Service Record, one of the inspectors is to work 35 hours per week, and the other is to work 37.5 hours per week. Employee benefits include the accruing of compensatory time.

Furthermore, each of these two employees are earning and using compensatory time. We reviewed time cards and payroll records for six pay periods from March through May 2009. The time cards indicate pay periods in which the number of hours worked were in excess of the hours noted for the "normal work schedule." When this occurred, it was indicated on the time cards that the excess hours were to be "banked." When not enough hours were worked in a pay period, it was indicated on the time card that the bank would be deducted; thus, each employee was paid based upon working a straight 70 or 75 hours per biweekly pay period. The hours "banked" or deducted from the "bank" were reported on the Employee Service Records as "Carry Over." As of December 31, 2009, the 35 hours per week employee is carrying 59 hours and the 37.5 hours per week employee is carrying 96.75 hours. It appears that this is not in accordance with the Town's policy.

Per the Employee Handbook, Section 4.03 states: "All non-exempt, non-salaried employees will be paid time and one-half the regular rate of pay OR will receive compensatory time at one and one-half for all work performed in excess of forty (40) hours per week excluding Police Department personnel as hereinafter provided. . . ."

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

APPROVAL OF PAYROLL CLAIMS

As stated in the prior audit report, payroll disbursements were not approved by the Town Council because a payroll claim is not prepared. Only the transfers from the various funds to the payroll fund were approved. Officials have indicated that a form has been developed in 2010 for use in lieu of the payroll claim.

IC 5-11-10-2 (a) states:

"Claims against a political subdivision of the state must be approved by the officer or person receiving the goods or services, be audited for correctness and approved by the disbursing officer of the political subdivision, and, where applicable, be allowed by the governing body having jurisdiction over allowance of such claims before they are paid. If the claim is against a governmental entity (as defined in section 1.6 of this chapter), the claim must be certified by the fiscal officer."

CLERK-TREASURER
TOWN OF HIGHLAND
EXIT CONFERENCE

The contents of this report were discussed on September 23, 2010, with Michael W. Griffin, Clerk-Treasurer; Kathleen Dowling, Deputy Clerk-Treasurer; and Mark A. Herak, President of the Town Council. The official response has been made a part of this report and may be found on pages 8 through 15.



TOWN OF HIGHLAND

Highland Municipal Building • 3333 Ridge Road

Highland, Indiana 46322

219-838-1080 • Fax 219-972-5097



Population 23,546

Incorporated in
1910

Tuesday, October 12, 2010

Bruce Hartman, C.P.A.
State Examiner
Indiana State Board of Accounts
Indiana Government Center South E 418
302 W. Washington Street
Indianapolis, Indiana 46204-2738

**Re: Corrective Action Plan in Response to the Audit Results and
Comments Filed for the Town of Highland for its Audit Period
ending December 31, 2009.**

Dear Mr. Hartman:

The proper officers of the Town of Highland, Lake County, Indiana, met with the Lead and Associate Field Examiners of the State Board of Accounts on September 23, 2010, for an exit conference regarding the audit findings for the audit conducted for the fiscal year ended December 31, 2009, all pursuant to IC 5-11-1-8 and IC 5-11-1-25(a)(5). At that time, the examiners presented to the proper officers written audit results and comments. In order to complete and more fully inform the final record of this review, the Town of Highland through its proper officers makes this response to the examiners' written comments.

Overview and Statement of Context. The proper officers of the Town of Highland value the external audit provided by the Indiana State Board of Accounts. In electing to file a Comprehensive Annual Financial Report, and not the cash basis report minimally required by law, the Town of Highland invites and encourages the heightened level of audit review in the belief that the rigor of such review, better informs the local officials about the ways and means to continually improve both the technical reporting of the unit but also the general quality of service and stewardship practiced by the proper officers on behalf of and for the people of Highland. Further, the Town recognizes that both the State Board of Accounts as well as the officers of the municipality serve the tax and rate payers of Highland.

The proper officers note that for the subject audit period, the State Board of Accounts conferred an unqualified opinion upon the financial statements of the Town of Highland, indicating that these statements "...*present fairly in all material respects, the financial position of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the Town.*"

TOWN COUNCIL

BERNIE ZEMEN
1st Ward

MARK A. HERAK
2nd Ward

DAN VASSAR
3rd Ward

BRIAN NOVAK
4th Ward

KONNIE KUIPER
5th Ward

JOHN M. BACH
Public Works Director

RHETT TAUBER
Attorney

CLERK - TREASURER

MICHAEL W. GRIFFIN

We are most pleased to have received this opinion. So, the added comments made by the Examiners are received in the hopes that they assist in sharpening our skills and execution of our stewardship.

Further, the proper officers of the Town join me in noting that it has been our general experience that the external audits conducted by the examiners of the State Board of Accounts are professional, helpful and *rigorous*. We further note all examiners practice a standard of review and audit that is *particularly rigorous*. We appreciate that and genuinely believe that level of review makes our practice of public finance and stewardship better. We understand that the professional practice of accounting and auditing to be both science and art. So, when reading our responses, *to the extent that it may contend with, challenge or depart from a particular finding*, it does so in the area of the *art* of audit comment and seldom, if ever, in its science. It is hoped that the responses and corrective action plans are read in this context.

Audit Result and Comment No. 1. Internal Controls Over Reporting. The examiner reported concerns regarding internal controls over capital assets and construction in progress. The concerns included whether or not there needs to be better lines of communication to the "capital asset clerk" regarding the various purchases related to capital programs; review of capitalized amounts; compliance with the municipal capital asset policy; better procedures for booking payables at year end with the asset record and review for agreement between the records maintained by the Public Works Director and the asset clerk regarding the progress of the capital project. Further, the auditor suggests that the Town does not have adequate internal controls in place for the review and verification of information prepared by third parties and presented for audit. It is noted that there were no material weaknesses reported over major programs funded by Federal Awards. This finding was related to internal controls related to financial reporting.

Recommendation. The auditor recommends that officials establish a system for review and comparison of consultant prepared reports to records maintained by the Town. Such a system could include the establishment of checklists which identify which record or records should agree to which reported amounts, including that prior year ending reported balances should agree to beginning balances for current year reports. Officials should also ensure that departments communicate clearly when items should be capitalized or expensed as well as reasons for the determination if not clearly identified. These individuals should then be included and consulted as financial statements are being prepared to ensure records are complete and accurate.

Corrective Steps/Continuous Improvement Plan and Response to Comment No. 1. Response. The proper officers hold a sincere and very different view regarding this audit comment, as well as what may have informed the

finding. As the auditors' note, the incorporation of what are characterized as consultants, was undertaken this year in order to transition from some of the former conventions of statement preparation to a protocol that might be more aligned with newer guidance set for the yellow book and the newer standards of independence observed by external auditors. Further, consultancies generally augment and extend organizational capacity of the auditee. Having the added resources of these staffs, it is also hoped that there is an added level of review that inures to the quality of reporting. The transition was eventful and rendered a more protracted production of our final work product.

The proper officers note that some of the early fieldwork and review was performed over a draft iteration of the capital asset record, which was not ready for review by the external auditors. However, the early iteration of the record may have informed the finding as it was finally identified and reported. Further, except for one issue, which is noted, the final report -- *the one intended to represent work product ready for audit and review* -- is believed to have presented all assets and was not marred by any of the identified concerns or omissions raised in this comment. The proper officers do note that a real estate acquisition, initiated late in 2009 and memorialized in the minutes of the Town Council, was not listed in the 2009 list of additions. However, owing to the protracted delay of the closing coming in 2010, and due to the property being subject to a judicial or estate supervision, believed to make the offer contingent, there was some confusion as to when the asset should be recorded. It was believed that the recording of the asset should come when offer is accepted and at closing.

The properly iterated report was made available before the conclusion of the audit fieldwork. The proper officer conferred with the third party consultants, either in person or by telephone, during the preparation of the financial statements in order to ensure completeness and accuracy. The proper officer further notes that in the course of preparing the management discussion and analysis, which is prepared by the Town Clerk-Treasurer, issues were discovered with the financial statements, which prompted the corresponding further refinement and correction. It is believed that this process represented a form of *compensating control*.

However, the proper officers acknowledge and share the concern with the examiners that the capital asset record was presented as if ready for audit without a step of review or approval by a clearly authorized designee or the responsible financial officer. Further, the proper officers share the auditor's view recognizing the importance of and the need to enhance and fortify processes of review and internal control related to the several reports that inform the Town's financial reporting -- a goal that the proper officers have internally recognized for some time and continually are trying to refine and

improve. We further recognize and agree that any process or controls should provide reasonable assurance regarding the reliability of financial information and records among other objectives. Further, the proper officers concur in the need to fortify and enhance the internal review of the several reports generated in support of the preparation of the Comprehensive Annual Financial Report.

The proper officers also wish to note that owing to a staff issue of the auditee, the completion of some of the underlying utility reports was unduly delayed. Additionally, there was a change in the manner in which the financial reports were to be prepared in this audit period, distinct and different from prior years. As previously stated, these elements worked to make this process more protracted than desired and introduced complications in the annual reporting process, placing stresses on the usual workflows and work product. However, it is believed that there were identified compensating controls that had been in practice in previous years, but in the current instance, the execution of these was confounded. The manner in which the audit comments are in derogation of the level of internal review, the proper officers abjure.

Corrective Steps/Continuous Improvement Plan. The proper officers share the auditor's belief that a system for review and comparison be implemented and formalized over the series of actions that are antecedent to the preparation of the financial reports. Supporting records will not be delivered to auditing officials before review by and authorization from the Clerk-Treasurer or the Deputy Clerk-Treasurer. We will continue to have an opening conference or meeting with any and all third party consultants and a review conference to assure the consistency and reasonable assurance regarding the reliability of the financial information and records.

In addition, the following action list, or additional steps have been or will be taken:

1. With the imprimatur of the proper board or commission, require the department head (Public Works Director or Parks and Recreation Superintendent, etc.) to cause project information to be clearly noted on every accounts payable voucher or invoice that is related to capital project construction work in progress. This includes clearly identifying and verifying any design engineering services
2. With the imprimatur of the proper board or commission, require project managers to submit a project completion summary that contains information on all additions that need to be capitalized (i.e. miles of road, feet of sidewalk, mains, pipe, etc). This will be filed periodically (monthly) with the Chancery/Bursar Clerk in the Office

of the Clerk-Treasurer. The Chancery/Bursar Clerk will timely report to the Clerk-Treasurer or the Deputy Clerk-Treasurer when this and any related report has not been filed. In support of this, a monthly checklist will be created for the Chancery/Bursar Clerk to utilize to ensure that she is receiving the reports from each department on a monthly basis.

3. Modify capital asset property/equipment reporting form and ensure that ALL department leadership understand the threshold for reporting (i.e. \$5,000 or more). Subject to budgetary limitations, cause a workshop to be conducted for department heads to better understand the capital asset ordinance and policy of the municipality.
4. A step will be added to current processes and assigned to a responsible worker to compare project data obtained through accounts payable voucher review against meeting minutes of the Town Council, Sanitary Board, Waterworks Board of Directors or board with spending authority over a capital project.

In addition, a step will be added to current processes and assigned to a responsible worker to compare acquisition reports submitted by departments against meeting minutes of the Town Council, Sanitary Board, Waterworks Board of Directors or board with spending authority over a capital project.

5. Streamline utility account project reporting to allow the capital asset report and the utility report to be balanced to each other on a monthly balance to ensure that any discrepancies are rectified on a timely basis.
6. The current capital asset report must be changed to modified accrual to ensure that it accurately properly supports the final financial report and complies with the GAAP standards for the assets it reports for the business activities and the governmental activities of the primary government. In addition, insist that the capital asset report include a project summary page to assist in the balancing process.

It is believed that the forgoing will enhance and fortify internal controls related to financial reporting, which provide reasonable assurance regarding the reliability of the financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations.

It is hoped that the action proposed in this response sufficiently addresses the examiners' remarks set forth in **Audit Result and Comment No. 1.**

Audit Result and Comment No. 2. Old Credit Balances in Accounts Receivable. The examiner reported concerns regarding credit balances on deposit to the customer accounts in the two utilities of the municipality. Drawing upon the *Cities and Towns Accounting and Uniform Compliance Manual*, the examiners noted that any overpayments be refunded or repaid by check or warrant. The proper officers know of and concur in the manual's guidance.

Corrective Steps/Continuous Improvement Plan and Response to Comment No. 2. Response. The proper officers are somewhat surprised by this comment in that during the period of the audit fieldwork, local staff was on task identifying the dormant accounts with credit balances in which the customer may have a successor account with the utility. In such cases, the customer was notified and the credit was applied to the active, successor account. Further, in cases where after reasonable effort, the customer could not be identified, resolutions were prepared for the proper governing board of the respective utility to allow the credit balances to be acknowledged and declared property of respective municipal utility. In the case of the sewage utility, this will apply after seven years. In the case of the water utility, this will apply pursuant to its local rule, as the seven year holding period does not apply. This is all pursuant to the *Cities and Towns Accounting and Compliance Manual* dealing with Unclaimed over payments, as set forth on page 61-49.

The proper officers do note that the resolutions still need to be presented to the proper board of jurisdiction, but expect this to be completed by year-end.

Corrective Steps/Continuous Improvement Plan. The proper officers do believe that the above-described practice, presently undertaken periodically, needs to be systematized and added to a course of annual or biannual duties. The proper officer will review current policies and make modifications as needed to refine and make less periodic the disposition of credit balances in accounts receivable accounts.

Audit Result and Comment No. 3. Payroll. The examiner reported concerns regarding two employees in the Building and Inspection Department, who based upon the compensation and benefits as well as the wage and salary ordinance are part-time hourly employees. The examiner further noted that based upon the "normal work schedule" as reported on their Employee Service Record, the workers may not be meeting the governing ordinance's

definition regarding part-time work. The examiner still further cited Section 2.05 of the Compensation and Benefits Ordinance in which in pertinent part it states: "Regular part-time employees are thoseemployees who are hired with the understanding that they will work less than 70 hours per pay period." The auditor further cited the Compensation and Benefits Ordinance (employee handbook), which states that part-time employees are not eligible for benefits except as expressly provided in the Compensation and Benefits Ordinance. It was noted that compensatory time was being accrued and used and in some cases more than 70 hours were being worked in a pay period.

Corrective Steps/Continuous Improvement Plan and Response to Comment No. 3. Response. The proper officers thank the examiners for bringing forth this compliance issue with the Town's ordinance. The proper officers have discussed this comment with the department head with supervisory responsibility over the subject workers. The non-conforming scheduling and compensation time has been suspended.

Corrective Steps/Continuous Improvement Plan. The proper officers will confer with the department head, and adhere to the provisions of the governing compensation ordinance and if needed, present to the Town Council suggested modifications to the governing ordinance that may allow for some scheduling practices to be permitted where it may be deemed to advance improved service to the residents of the community, optimizing the operations of the Building and Inspection Department.

It is hoped that the action proposed in this response sufficiently addresses the examiners' remarks set forth in **Audit Result and Comment No. 3.**

Audit Result and Comment No. 4. Approval of Payroll Claims. The examiner reported a concern about the manner in which payroll claims were approved (allowed) by the Town Council. The comment further included a proper reference to IC 5-11-10-2(a), regarding requirements for allowance of claims.

Corrective Steps/Continuous Improvement Plan and Response to Comment No. 4. Response. The proper officers are profoundly surprised by this comment in that well before the exit conference, the particular payroll claim as described in the comment was in use. The examiners further note: "officials have indicated that a form has been developed in 2010 for use in lieu of payroll claim." The proper officers note that the form was developed to be identical to the prescribed form of the State Board of Accounts. The proper officers resorted to this after consultation with software developer that supports our accounts payable and payroll payments. After several appeals to the developer, the form rendering was unsatisfactory. So, the form as described was developed.

Corrective Steps/ Continuous Improvement Plan. As stated last year when first reported, the proper officers of the unit after consultation and review, did then concur with the examiner's findings. Further the proper officers believe that they are in compliance, which is why this examiner comment, elicited profound surprise. The revised payroll claim was put into use during the examiner's fieldwork and well before the exit conference. In fact, the first revised payroll claim was reviewed and allowed by the *Town Council at its meeting of July 19, 2010.* The proper officers note that, based upon our review, there are three boards of jurisdiction that properly must review and act upon these particular payroll claims: The Town Council; the Park and Recreation Board, and the Redevelopment Commission.

It is hoped that the action described in this response sufficiently demonstrates achieved compliance in the matter raised in Audit Result and Comment No. 4.

Conclusion

I am joined by the proper officers of the Town in the hope that this reply and comment will be included in the final audit report. Further, the proper officers join me in sincerely thanking the State Board of Accounts for performing a comprehensive audit of the financial records and a review of compliance. The proper officers continue to appreciate the high quality and lost cost associated with our external audits. This responder continues to believe that these audit reviews assist the Town to better serve the people of Highland by informing the municipality of the ways in which our stewardship may be more fully perfected.

Sincerely,



Michael W. Griffin, IAMC/MMC/CPFA
Clerk-Treasurer

Cc: Mary Jo Small, CPA, SBA District (Field) Supervisor
Kathleen A. Dowling, Deputy Clerk-Treasurer