



STATE OF INDIANA
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B45462

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October 26, 2015

TO: THE OFFICIALS OF THE TOWN OF COATESVILLE, HENDRICKS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Town of Coatesville (Town), for the period of January 1, 2011 to December 31, 2012, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Town's financial statements, we did not follow *generally accepted auditing standards*. Accordingly, we do not express an opinion on any basic financial statement of the Town.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Annual Financial Reports filed by the Town can be found on the Gateway website: <https://gateway.ifionline.org/>.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Current Period Comments


- *Receipts were deposited later than the next business day following the receipt of funds. Cemetery receipts were deposited once a month for 2011 and 2012.*
- *Several payments were observed which were not supported by adequate documentation, such as receipts, invoices, and other public records. Credit card and gasoline charges were paid from the monthly statement without supporting documentation.*
- *The Town of Coatesville's elected officials did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012.*
- *The Town of Coatesville's elected officials did not certify in writing that the officer had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2012.*

- *The Town did not have a credit card policy approved by the Town Council.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) for 2012 was incomplete; one employee was omitted from the list submitted.*
- *Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliation did not balance. As of December 31, 2012, the bank account reconciliation identified a cash long in the amount of \$472.*
- *The Clerk-Treasurer was not properly bonded for 2011 and 2012. The Clerk-Treasurer's Surety Bond was for \$25,000 instead of \$30,000 as required per the Indiana Code.*

The procedures we performed did not indicate any instances of substantial noncompliance that warrant comment at this time. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

This letter is intended for the information and use of the governing body and management of the Town. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on August 17, 2015, with Ronald G Slover, Clerk-Treasurer, and Jerry Decker, President of Town Board.


Paul D. Joyce, CPA
State Examiner