

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF SWEETSER

GRANT COUNTY, INDIANA

January 1, 2011 to December 31, 2013



**FILED**  
02/16/2016



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	V. Jill Johnson	01-01-08 to 06-15-11
	Jamie L. Briede (Interim)	06-16-11 to 07-14-11
	Robert D. Highley	07-15-11 to 02-15-12
	Jamie L. Briede (Interim)	02-16-12 to 03-21-12
	Eileen D. LeMaster	03-22-12 to 12-31-15
President of the Town Council	Charles V. Briede	01-01-11 to 12-31-11
	Travis J. LeMaster	01-01-12 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF SWEETSER, GRANT COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Sweetser (Town), for the period from January 1, 2011 to December 31, 2013. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Town. It should be read in conjunction with our Financial Statements Examination Report of the Town, which provides our opinion 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 Examination Results and Comments contained herein describe the identified reportable instances 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 Examination Results and Comments, incorporated within this report, was not verified for accuracy.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

October 26, 2015

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CLERK-TREASURER  
TOWN OF SWEETSER

CLERK-TREASURER  
TOWN OF SWEETSER  
EXAMINATION RESULTS AND COMMENTS

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances for the months of July 2011 through February 2012 were not prepared in a timely manner.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

***REGISTER OF INVESTMENTS***

The Town did not use the prescribed form No. 350 (Register of Investments) during the period examined.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CLERK-TREASURER  
TOWN OF SWEETSER  
EXIT CONFERENCE

The contents of this report were discussed on October 26, 2015, with Eileen D. LeMaster, Clerk-Treasurer; Travis J. LeMaster, President of the Town Council; Charles V. Briede, Town Council Member; and Kim A. Rogers, Town Attorney.