

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF FERDINAND

DUBOIS COUNTY, INDIANA

January 1, 2011 to December 31, 2014



**FILED**  
03/03/2016



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Beverly A. Schulthise	01-01-08 to 12-31-15
President of the Town Council	Kenneth J. Sicard	01-01-11 to 12-31-15
Superintendent of Water Utility	Henry Haake	01-01-11 to 12-31-15
Superintendent of Wastewater Utility	Roger Schaefer	01-01-11 to 12-31-15
Superintendent of Electric Utility	Henry Haake	01-01-11 to 12-31-15
Town Manager	Marc J. Steczyk (Vacant) Chris James	01-01-11 to 08-23-13 08-24-13 to 01-05-14 01-06-14 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF FERDINAND, DUBOIS COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Ferdinand (Town), for the period from January 1, 2011 to December 31, 2014. 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

November 4, 2015

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TOWN COUNCIL  
TOWN OF FERDINAND

TOWN COUNCIL  
TOWN OF FERDINAND  
EXAMINATION RESULT AND COMMENT

***TRAVEL POLICY***

During our review of travel expenses reimbursed to Town officials and employees, it was determined that the Town Council had not adopted a formal travel policy.

Each governmental unit should adopt a written travel policy in conformity with applicable statutes.

Reimbursement for lodging and meals should be based upon actual receipts for amounts paid unless otherwise authorized by statute. (Uniform Compliance Guidelines for Cities and Towns, Chapter 7)

TOWN COUNCIL  
TOWN OF FERDINAND  
EXIT CONFERENCE

The contents of this report were discussed on November 4, 2015, with Kenneth J. Sicard, President of the Town Council; Debra M. Johnson, Town Council member; and Beverly A. Schulthise, Clerk-Treasurer.

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CLERK-TREASURER  
TOWN OF FERDINAND

CLERK-TREASURER  
TOWN OF FERDINAND  
EXAMINATION RESULT AND COMMENT

***PENALTIES, INTEREST, AND OTHER CHARGES***

The Town paid penalties, interest, and other charges to Indiana Department of Revenue in the amount of \$1,369 because the Clerk-Treasurer did not remit tax payments on a timely basis.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CLERK-TREASURER  
TOWN OF FERDINAND  
EXIT CONFERENCE

The contents of this report were discussed on November 4, 2015, with Kenneth J. Sicard, President of the Town Council; Debra M. Johnson, Town Council member; and Beverly A. Schulthise, Clerk-Treasurer.