

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF CAMDEN

CARROLL 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	Patricia A. Casserly	01-01-08 to 12-31-15
President of the Town Council	Peter Wagoner	01-01-11 to 12-31-11
	Richard L. Fite	01-01-12 to 12-31-13
	Jeffrey Sieber	01-01-14 to 08-24-15
	Richard L. Fite	08-25-15 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF CAMDEN, CARROLL COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Camden (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 Result and Comment contained herein describes 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 Result and Comment, incorporated within this report, was not verified for accuracy.

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

November 17, 2015

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CLERK-TREASURER  
TOWN OF CAMDEN

CLERK-TREASURER  
TOWN OF CAMDEN  
EXAMINATION RESULT AND COMMENT

***ANNUAL FINANCIAL REPORT***

The Annual Financial Reports for 2011, 2012, 2013, and 2014 did not properly reflect the financial activity of the Town of Camden. The Wastewater Utility had a State Revolving Fund Loan but not all of the transactions for the loan were disclosed in the Utility's financial records or in the Annual Financial Reports.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

CLERK-TREASURER  
TOWN OF CAMDEN  
EXIT CONFERENCE

The contents of this report were discussed on November 17, 2015, with Patricia A. Casserly, Clerk-Treasurer, and Richard L. Fite, President of the Town Council.