

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

SUPPLEMENTAL CHARGE REPORT
OF

CLERK-TREASURER
TOWN OF CLAYPOOL
KOSCIUSKO COUNTY, INDIANA

January 1, 2012 to December 31, 2014



FILED
03/08/2016

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Miccah Shepherd (Vacant) Connie Morgan	01-01-12 to 10-06-12 10-07-12 to 10-18-12 10-19-12 to 12-31-15
President of the Town Council	Niki L. Miller	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 CLAYPOOL, KOSCIUSKO COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Claypool (Town), for the period from January 1, 2012 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any noncompliance resulting in charges 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, and the Supplemental Compliance Report of the Town, which reports examination results and comments that pertain to the Town. These reports may be found at 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 Charge Comment contained herein describes the identified reportable instances of chargeable noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance that may result in charges; therefore, such noncompliance may exist that is unidentified.

Any Official Response to the Examination Charge Comment, incorporated within this report, was not verified for accuracy.

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

November 17, 2015

CLERK-TREASURER
TOWN OF CLAYPOOL
EXAMINATION CHARGE COMMENT

SALARY OVERPAYMENT

Connie Morgan, Clerk-Treasurer, received her 2014 salary in 26 equal payments. She also received two additional payments in the amount of her normal net paycheck. Connie Morgan, Clerk-Treasurer, reimbursed the Town on October 29, 2015, for salary overpayments in the amount of \$1,550.91. (See Summary of Charges, page 6)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements.

Governmental units should collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CLERK-TREASURER
TOWN OF CLAYPOOL
EXIT CONFERENCE

The contents of this report were discussed on November 17, 2015, with Connie Morgan, Clerk-Treasurer; Niki L. Miller, President of the Town Council; Donald R. Miller, Town Council member; and Tom Burnworth, Town Council member.

CLERK-TREASURER
TOWN OF CLAYPOOL
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Connie Morgan, Clerk-Treasurer: Salary Overpayment, page 4	\$ 1,550.91	\$	\$
Repaid by Connie Morgan, Receipt Number 10529, on October 29, 2015	<u> </u>	<u>1,550.91</u>	<u> </u> -
Totals	<u>\$ 1,550.91</u>	<u>\$ 1,550.91</u>	<u>\$</u> <u> </u> -