

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF DAYTON

TIPPECANOE COUNTY, INDIANA

January 1, 2011 to December 31, 2014



FILED
03/11/2016

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Clerk-Treasurer:	
Examination Result and Comment:	
Service and Time Records.....	6
Exit Conference	7

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Ronald Koehler	01-01-11 to 12-31-15
President of the Town Council	Michael Harris	01-01-11 to 12-31-13
	Ronald Merkel	01-01-14 to 12-31-14
	John Swick	01-01-15 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF DAYTON, TIPPECANOE COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Dayton (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/.

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 instance 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

December 15, 2015

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CLERK-TREASURER
TOWN OF DAYTON

CLERK-TREASURER
TOWN OF DAYTON
EXAMINATION RESULT AND COMMENT

SERVICE AND TIME RECORDS

Employee time, attendance, or service records were not maintained and presented for audit.

The Federal Fair Labor Standards Act (FLSA) requires that records of wages paid, daily and weekly hours of work and time of day and day of week on which the employee's work week begins be kept for all employees. These requirements can be met by use of the following prescribed general forms: General Form 99A, Employees' Service Record; General Form 99B, Employee's Earnings Record; General Form 99C, Employee's Weekly Earnings Record. General Form 99C is required only for employees who are not exempt from FLSA, are not on a fixed work schedule, and are not paid weekly. Additional information regarding FLSA rules and regulations may be obtained from the Department of Labor. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CLERK-TREASURER
TOWN OF DAYTON
EXIT CONFERENCE

The contents of this report were discussed on December 15, 2015, with Ronald Koehler, Clerk-Treasurer; John Swick, President of the Town Council; and Ashley Stevenson, Council Member.