

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF KNIGHTSVILLE

CLAY COUNTY, INDIANA

January 1, 2011 to December 31, 2014



FILED
03/15/2016

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Clerk-Treasurer:	
Examination Result and Comment:	
Annual Financial Report.....	6
Exit Conference	7
Town Council:	
Examination Result and Comment:	
Advance Payments	10
Exit Conference	11

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Charlotte Reyher	01-01-08 to 12-31-11
	Jason Walker	01-01-12 to 02-29-12
	Charlotte Reyher (Interim)	03-01-12 to 05-07-12
	Charlotte Reyher	05-08-12 to 12-31-15
President of the Town Council	Charles M. Kester	01-01-11 to 12-31-15
Superintendent of Water Utility	Linda Minnick	01-01-11 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE TOWN OF KNIGHTSVILLE, CLAY COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Knightsville (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 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

December 3, 2015

(This page intentionally left blank.)

CLERK-TREASURER
TOWN OF KNIGHTSVILLE

CLERK-TREASURER
TOWN OF KNIGHTSVILLE
EXAMINATION RESULT AND COMMENT

ANNUAL FINANCIAL REPORT

The Annual Financial Report for 2012 was not filed electronically until May 27, 2013, which was 115 days past the due date.

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 KNIGHTSVILLE
EXIT CONFERENCE

The contents of this report were discussed on December 3, 2015, with Charlotte Reyher, Clerk-Treasurer, and Debra Cress, Town Council Vice-President.

(This page intentionally left blank.)

TOWN COUNCIL
TOWN OF KNIGHTSVILLE

TOWN COUNCIL
TOWN OF KNIGHTSVILLE
EXAMINATION RESULT AND COMMENT

ADVANCE PAYMENTS

On May 16, 2011, the Town paid \$6,180 to Steve's Home Repair, (60 percent of the total contract), in advance, to replace a roof on the Knightsville Community Center. The final payment of \$4,120 was made on June 6, 2011.

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 10)

TOWN COUNCIL
TOWN OF KNIGHTSVILLE
EXIT CONFERENCE

The contents of this report were discussed on December 3, 2015, with Debra Cress, Town Council Vice-President, and Charlotte Reyher, Clerk-Treasurer.