

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF

TOWN COUNCIL  
TOWN OF ANDREWS  
HUNTINGTON COUNTY, INDIANA

January 1, 2011 to December 31, 2014



**FILED**  
03/23/2016



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	William K. Johnson	01-01-08 to 12-31-15
President of the Town Council	Karl Shockome	01-01-11 to 12-31-11
	John Harshbarger	01-01-12 to 12-31-13
	Michael Rohler	01-01-14 to 08-30-15
	Raymond Tackett	08-31-15 to 12-31-15
Superintendent of Utilities	Colin Bullock	05-14-12 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF ANDREWS, HUNTINGTON COUNTY, INDIANA

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

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

October 27, 2015

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TOWN COUNCIL  
TOWN OF ANDREWS

TOWN COUNCIL  
TOWN OF ANDREWS  
EXAMINATION RESULT AND COMMENT

***PUBLIC PURCHASES***

In 2011, the Town paid \$136,598 for the purchase of a fire truck. The Town and a local Township shared the cost of the fire truck. The Town's share of the fire truck was to be \$136,000 and the Township's share was to be \$44,000, for a total cost of \$180,000. The Town did not issue an invitation for bids.

Indiana Code 5-22-7-2 states:

- "(a) A purchasing agent shall issue an invitation for bids.
- (b) An invitation for bids must include the following:
  - (1) A purchase description.
  - (2) All contractual terms and conditions that apply to the purchase.
  - (3) A statement of the evaluation of criteria that will be used, including any of the following:
    - (A) Inspection.
    - (B) Testing.
    - (C) Quality.
    - (D) Workmanship.
    - (E) Delivery.
    - (F) Suitability for a particular purpose.
    - (G) The requirement imposed under IC 5-22-3-5.
  - (4) The time and place for opening the bids.
  - (5) A statement concerning whether the bid must be accompanied by a certified check or other evidence of financial responsibility that may be imposed in accordance with rules or policies of the governmental body.
  - (6) A statement concerning the conditions under which a bid may be canceled or rejected in whole or in parts as specified under IC 5-22-18-2."

Indiana Code 5-22-7-5(a) states: "The purchasing agency shall give notice of the invitation for bids in the manner required by IC 5-3-1."

TOWN COUNCIL  
TOWN OF ANDREWS  
EXIT CONFERENCE

The contents of this report were discussed on October 27, 2015, with Raymond Tackett, President of the Town Council.