

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF STILESVILLE

HENDRICKS COUNTY, INDIANA

January 1, 2011 to December 31, 2014



**FILED**  
03/23/2016



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Clerk-Treasurer:	
Examination Result and Comment:	
Debit Card Usage.....	6
Exit Conference .....	7
Town Council:	
Examination Result and Comment:	
Debit Card Usage.....	10
Exit Conference .....	11

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Polly Carter	01-01-08 to 12-31-15
Wastewater Utility Operator	Randall Reitzel	01-01-11 to 12-31-15
President of the Town Council	Lowell Farthing Tracy Crum Mark Trusty	01-01-11 to 12-31-11 01-01-12 to 12-31-14 01-01-15 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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE TOWN OF STILESVILLE, HENDRICKS COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Stilesville (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 Results and Comments 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 Results and Comments, incorporated within this report, was not verified for accuracy.

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

November 24, 2015

(This page intentionally left blank.)

CLERK-TREASURER  
TOWN OF STILESVILLE

CLERK-TREASURER  
TOWN OF STILESVILLE  
EXAMINATION RESULT AND COMMENT

***DEBIT CARD USAGE***

The Clerk-Treasurer used a debit card to pay hotel charges and meal costs associated with attendance at various training conferences.

The debit cards were used in 2013 and 2014. The charges to the debit card were adequately supported; however, the debit card payments were not included on the Accounts Payable Voucher Register, General Form No. 364, approved by the Town Council.

Indiana Code 5-11-10-1.6 states in part:

"(b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: . . .

(5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

CLERK-TREASURER  
TOWN OF STILESVILLE  
EXIT CONFERENCE

The contents of this report were discussed on November 24, 2015, with Polly Carter, Clerk-Treasurer, and Mark Trusty, President of the Town Council.

(This page intentionally left blank.)

TOWN COUNCIL  
TOWN OF STILESVILLE

TOWN COUNCIL  
TOWN OF STILESVILLE  
EXAMINATION RESULT AND COMMENT

***DEBIT CARD USAGE***

The Clerk-Treasurer used a debit card to pay hotel charges and meal costs associated with attendance at various training conferences.

The debit cards were used in 2013 and 2014. The charges to the debit card were adequately supported; however, the Town Council had not formally adopted a debit card policy.

Indiana Code 36-1-8-11.5 states in part:

"(b) The fiscal body of a political subdivision or the board of a municipally owned utility may adopt a resolution to authorize an electronic funds transfer method of payment of claims. If a proper body adopts a resolution under this subsection, the political subdivision or municipally owned utility may pay money from its funds by electronic funds transfer."

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements, and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

TOWN COUNCIL  
TOWN OF STILESVILLE  
EXIT CONFERENCE

The contents of this report were discussed on November 24, 2015, with Mark Trusty, President of the Town Council.