

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF HOLLAND

DUBOIS COUNTY, INDIANA

January 1, 2011 to December 31, 2014



**FILED**  
03/30/2016



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Raymond O. Schuetter	01-01-08 to 12-31-19
President of the Town Council	Thomas W. Thacker	01-01-11 to 12-31-15
Superintendent of Water Utility	Jerry Tislow Scott Hunefeld Gregg Miller Kevin Head (Vacant) Dean Moore	01-01-11 to 06-30-12 07-01-12 to 10-31-13 11-01-13 to 06-30-14 07-01-14 to 04-30-15 05-01-15 to 05-31-15 06-01-15 to 12-13-15
Superintendent of Wastewater Utility	Jerry Tislow Scott Hunefeld Ron Groeschen	01-01-11 to 06-30-12 07-01-12 to 10-31-13 11-01-13 to 12-31-15



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TO: THE OFFICIALS OF THE TOWN OF HOLLAND, DUBOIS COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Holland (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 and 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 22, 2015

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CLERK-TREASURER  
TOWN OF HOLLAND

CLERK-TREASURER  
TOWN OF HOLLAND  
EXAMINATION RESULTS AND COMMENTS

***PENALTIES, INTEREST, AND OTHER CHARGES***

The Town paid penalties, interest, and other charges to the United States Treasury and the State of Indiana in the amount of \$2,244.13 because the Town did not remit payments for federal employment tax, state sales tax, state worker's compensation tax, and state withholding tax on a timely basis.

A similar comment appeared in prior Reports.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

Raymond O. Schuetter, Clerk-Treasurer, reimbursed the Water Utility-Operating fund, \$108.89; General Corporation fund, \$1,594.20, and the Payroll fund, \$541.04 for penalties, interest, and other charges on February 23, 2016. (See Summary of Charges, page 8)

***OVERPAYMENT OF CLERK-TREASURER***

Salary payments made to Raymond O. Schuetter, Clerk-Treasurer, in 2014 exceeded the amount approved by the salary ordinance by \$900.

All compensation and benefits paid to officials and employees must be included in the salary ordinance adopted by the legislative body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

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

Raymond O. Schuetter, Clerk-Treasurer, reimbursed the Town \$900 for salary overpayment on February 23, 2016. (See Summary of Charges, page 8)

***OFFICIAL BOND***

Raymond O. Schuetter, Clerk-Treasurer, was covered under an Indiana Public Officials Bond (Bond No. 0531960) with Cincinnati Insurance for years 2011, 2012, 2013, and 2014. The coverage amount was \$30,000 for each year.

CLERK-TREASURER  
TOWN OF HOLLAND  
EXIT CONFERENCE

The contents of this report were discussed on December 22, 2015, with Raymond O. Schuetter, Clerk-Treasurer, and Thomas W. Thacker, President of the Town Council.

CLERK-TREASURER  
TOWN OF HOLLAND  
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Raymond O. Schuetter, Clerk-Treasurer:			
Penalties, Interest, and Other Charges, page 6			
2011	\$ 259.62	\$	\$
2012	895.54		
2013	922.33		
2014	166.64		
 Paid by Raymond O. Schuetter, February 23, 2016	<u>                    </u>	<u>2,244.13</u>	<u>                    </u> -
Total Penalties and Interest	<u>2,244.13</u>	<u>2,244.13</u>	<u>                    </u> -
 Overpayment of Clerk-Treasurer, page 6			
2014	900.00		
 Paid by Raymond O. Schuetter, February 23, 2016	<u>                    </u>	<u>900.00</u>	<u>                    </u> -
Total Overpayment of Clerk-Treasurer	<u>900.00</u>	<u>900.00</u>	<u>                    </u> -
 Totals	<u>\$ 3,144.13</u>	<u>\$ 3,144.13</u>	<u>\$           </u> -