

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF FRANCISCO

GIBSON COUNTY, INDIANA

January 1, 2011 to December 31, 2014



FILED

04/14/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jonnie Watkins	01-01-08 to 12-31-19
President of the Town Council	David McFetridge	01-01-11 to 02-28-12
	Terry Vowells	03-01-12 to 09-30-15
	Vance K. Lloyd, Sr.	10-01-15 to 12-31-16



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF FRANCISCO, GIBSON COUNTY, INDIANA

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

February 9, 2016

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CLERK-TREASURER
TOWN OF FRANCISCO

CLERK-TREASURER
TOWN OF FRANCISCO
EXAMINATION RESULT AND COMMENT

ORDINANCES AND RESOLUTIONS

The Town has an ordinance concerning Delinquent Water Bills and Disconnection (Ordinance No. 2013-7). However, we noted that the Town did not comply with its existing ordinance because four accounts in 2014 had lapses of more than ten days between issuance of disconnect notice and payment on account, without service being disconnected. Shut-off notices were mailed and the shut-off fee was assessed to the customer, but meters were not actually shut-off nor were reconnect fees assessed.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

CLERK-TREASURER
TOWN OF FRANCISCO
EXIT CONFERENCE

The contents of this report were discussed on February 9, 2016, with Jonnie Watkins, Clerk-Treasurer; Vance K. Lloyd, Sr., President of the Town Council; Harold L. Everett, Town Council member; and Clint Allbright, Town Council member.

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WATER UTILITY
TOWN OF FRANCISCO

WATER UTILITY
TOWN OF FRANCISCO
EXAMINATION RESULT AND COMMENT

ORDINANCES AND RESOLUTIONS

The Town adopted Ordinance No. 2013-7 concerning delinquent water bills and disconnection. However, we noted that the Town did not comply with its existing ordinance because four accounts in 2014 had lapses of more than ten days between issuance of disconnect notice and payment on account, without service being disconnected. Shut-off notices were mailed and the shut-off fee was assessed to the customer, but meters were not actually shut-off nor were reconnect fees assessed.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

WATER UTILITY
TOWN OF FRANCISCO
EXIT CONFERENCE

The contents of this report were discussed on February 9, 2016, with Bill Arvin, Water Superintendent; Jonnie Watkins, Clerk-Treasurer; Vance K. Lloyd, Sr., President of the Town Council; Harold L. Everett, Town Council member; and Clint Allbright, Town Council member.