

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF REMINGTON

JASPER COUNTY, INDIANA

January 1, 2013 to December 31, 2015



**FILED**  
01/31/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Kay Brown Athena Dickinson Terri Budde	01-01-12 to 12-31-15 01-01-16 to 07-15-16 07-16-16 to 12-31-19
President of the Town Council	Brian Melchi Susan Sigo	01-01-13 to 12-31-15 01-01-16 to 12-31-16
Superintendent of Water Utility	Mark Jones	01-01-13 to 12-31-16
Superintendent of Wastewater Utility	Jeffery Byrd	01-01-13 to 12-31-16
Town Manager	Jonathan Cripe	01-01-13 to 12-31-16



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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TO: THE OFFICIALS OF THE TOWN OF REMINGTON, JASPER COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Remington (Town), for the period from January 1, 2013 to December 31, 2015. 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 Statement 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 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.

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

October 24, 2016

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CLERK-TREASURER  
TOWN OF REMINGTON

CLERK-TREASURER  
TOWN OF REMINGTON  
EXAMINATION RESULTS AND COMMENTS

***SEWER BILLING***

The Town's Code of Ordinances §54.180 states:

"The sum of \$.50 per month shall be added as sewer insurance charges for all single-family residential use sewer customers. (This program does not include commercial, industrial, or bulk water customers). All sums of money so collected shall be deposited in a separate fund for the Town's Wastewater Utility, entitled "Sewer Insurance Fund."

Forty-one commercial customers were being charged the fifty cents surcharge on their monthly bill. Every month a transfer of funds from the Operating Fund to the Wastewater Utility-Other # 1 fund was made but was based on the number of residential customers billed instead of the actual amount that was collected.

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)

***CREDIT CARD POLICY***

The Town's credit card policy limited the use of purchases to:

1. Hotels or motel room.
2. Hotel or motel room charges for telephone calls pertaining to Town business.
3. Meals, including maximum 20 percent gratuity.
4. Fees associated with attending schools, convention, seminars, etc.
5. Gasoline if using a Town owned vehicle.

The Clerk-Treasurer paid for credit card purchases not authorized by the credit card policy. The Town's credit card was used to purchase office supplies, shop supplies, and office furniture.

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 REMINGTON  
EXIT CONFERENCE

The contents of this report were discussed on October 24, 2016, with Terri Budde, Clerk-Treasurer; Susan Sigo, President of the Town Council; James Stewart, Vice President of the Town Council; Patricia Berge, Council member; Robert Braaksma, Council member; Charlie Illingworth, Council member; and Jonathan Cripe, Town Manager.

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TOWN COUNCIL  
TOWN OF REMINGTON

TOWN COUNCIL  
TOWN OF REMINGTON  
EXAMINATION RESULT AND COMMENT

***CREDIT CARD POLICY***

The Town's credit card policy limited the use of purchases to:

1. Hotels or motel room.
2. Hotel or motel room charges for telephone calls pertaining to Town business.
3. Meals, including maximum 20 percent gratuity.
4. Fees associated with attending schools, convention, seminars, etc.
5. Gasoline if using a Town owned vehicle.

The Town Council approved credit card purchases not authorized by the credit card policy. The Town's credit card was used to purchase office supplies, shop supplies, and office furniture.

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

TOWN COUNCIL  
TOWN OF REMINGTON  
EXIT CONFERENCE

The contents of this report were discussed on October 24, 2016, with Terri Budde, Clerk-Treasurer; Susan Sigo, President of the Town Council; James Stewart, Vice President of the Town Council; Patricia Berge, Council member; Robert Braaksma, Council member; Charlie Illingworth, Council member; and Jonathan Cripe, Town Manager.