

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF OAKLAND CITY

GIBSON COUNTY, INDIANA

January 1, 2015 to December 31, 2015



FILED
05/19/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Brenda G. Willis	01-01-12 to 12-31-19
Mayor	Hugh Wirth	01-01-12 to 12-31-19
President of the Board of Public Works and Safety	Hugh Wirth	01-01-15 to 12-31-17
President Pro Tempore of the Common Council	Jerry Richardson (Vacant) Bret Kramer Anne Meyers Pat Vinnedge	01-01-15 to 05-26-15 05-27-15 to 06-22-15 06-23-15 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF OAKLAND CITY, GIBSON COUNTY, INDIANA

This report is supplemental to our audit report of the City of Oakland City (City), for the period from January 1, 2015 to December 31, 2015. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the City. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the City, which provides our opinions on the City's financial statement and federal program compliance. 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 Audit Result and Comment contained herein describe the identified reportable instance 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 Audit Result and Comment, incorporated within this report, was not verified for accuracy.

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

March 29, 2017

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COMMON COUNCIL
CITY OF OAKLAND CITY

COMMON COUNCIL
CITY OF OAKLAND CITY
AUDIT RESULT AND COMMENT

NON-CASH COMPENSATION

Non-cash compensation was given to three individuals who were not included in the payroll system, on the salary ordinance, or contracted by the City. The non-cash compensation given to each of these individuals was a free campsite at the City Lake Campground for the entire audit period. The campsites rent for \$300 a month except for December, January, and February when the rent is \$400 per month. In exchange for the non-cash compensation, one individual acted as the campground manager and collected campsite rental fees from campers, took reservations at the campground, and oversaw campground maintenance. The Common Council, in minutes of the February 26, 2013 meeting, also approved for this individual to receive up to 80 gallons of fuel each month for his personal vehicle. However, the City did not have a system in place to track the gas pumped from the City pump. The other two individuals mowed and performed maintenance at the campground in exchange for their non-cash compensation.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Officers and employees may be reimbursed for actual miles traveled in their own motor vehicles on official business of the city or town at a reasonable rate per mile as fixed by ordinance or resolution of the board. Reimbursement mileage shall not include travel to and from the officer's or employee's home and the office. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 6)

COMMON COUNCIL
CITY OF OAKLAND CITY
EXIT CONFERENCE

The contents of this report were discussed on March 29, 2017, with Brenda G. Willis, Clerk-Treasurer; Hugh Wirth, Mayor; and Linda Richardson, Council member.