

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF HAMLET

STARKE COUNTY, INDIANA

January 1, 2012 to December 31, 2015



FILED
05/25/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Kristina Pitts	01-01-12 to 12-31-19
President of the Town Council	Dave Kesvornas	01-01-12 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF HAMLET, STARKE COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Hamlet (Town), for the period from January 1, 2012 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 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

March 27, 2017

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CLERK-TREASURER
TOWN OF HAMLET

CLERK-TREASURER
TOWN OF HAMLET
EXAMINATION RESULTS AND COMMENTS

OVERDRAWN CASH BALANCES

The PAYROLL and WATER OPERATING funds had overdrawn cash balances at December 31, 2015, of \$2,212 and \$5,916, respectively.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

DEPOSIT COMPOSITION

In some instances, deposit tickets did not include the detail of the composition of the receipts (i.e. Cash, Check, or Money Order). Therefore, we could not determine if receipts were deposited in the same form as the collections.

Indiana Code 5-13-6-1(c) states in part: ". . . Public funds deposited . . . shall be deposited in the same form in which they were received."

CLERK-TREASURER
TOWN OF HAMLET
EXIT CONFERENCE

The contents of this report were discussed on March 27, 2017, with Kristina Pitts, Clerk-Treasurer, and Dave Kesvornas, President of the Town Council.