

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF RISING SUN

OHIO COUNTY, INDIANA

January 1, 2012 to December 31, 2015



**FILED**  
06/29/2017



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## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Rae Baker Gipson	01-01-12 to 12-31-19
Mayor	Branden Roeder April Hautman Brent Bascom	01-01-12 to 05-12-14 05-13-14 to 12-31-15 01-01-16 to 12-31-19
President of the Board of Public Works	Branden Roeder April Hautman Brent Bascom	01-01-12 to 05-12-14 05-13-14 to 12-31-15 01-01-16 to 12-31-19
President Pro Tempore of the Common Council	Steve Slack James McDaniel William Marksberry	01-01-12 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-17
President of the Utility Service Board	Sue Hart Joanne Hamilton Mona Cook Dorma Melchers	01-01-12 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 03-27-17 03-28-17 to 12-31-17
Superintendent of Utilities	Shawn Guidice	01-01-12 to 12-31-17
Utility Office Manager	Evon Sue Bovard (Vacant)	01-01-12 to 12-09-14 12-10-14 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF RISING SUN, OHIO COUNTY, INDIANA

This report is supplemental to our examination report of the City of Rising Sun (City), 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 City. It should be read in conjunction with our Financial Statements Examination Report of the City, which provides our opinion on the City'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.

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

April 10, 2017

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CLERK-TREASURER  
CITY OF RISING SUN

CLERK-TREASURER  
CITY OF RISING SUN  
EXAMINATION RESULT AND COMMENT

***ANNUAL FINANCIAL REPORT***

The Annual Financial Report for 2012, 2013, 2014, and 2015 contained a number of errors and did not match the City's records. The schedule below shows the total differences noted for each year of the examination period.

	Years	Beginning Balances	Receipts	Disbursements	Ending Balances
Total Differences - All Funds	2012	\$ -	\$ 5,002	\$ 136	\$ 4,866
Total Differences - All Funds	2013	4,866	30,711	37,976	(2,399)
Total Differences - All Funds	2014	(2,399)	40,773	52,286	(13,912)
Total Differences - All Funds	2015	(13,932)	80,227	407,067	(340,772)

Adjustments to the financial statements were proposed, approved by the Clerk-Treasurer, and made to the financial statements.

CLERK-TREASURER  
CITY OF RISING SUN  
EXIT CONFERENCE

The contents of this report were discussed on April 10, 2017, with Rae Baker Gipson, Clerk-Treasurer; Brent Bascom, Mayor; Shawn Guidice, Superintendent of Utilities; and Evon Sue Bovard, Utility Accounts Payable Clerk.

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UTILITIES  
CITY OF RISING SUN

UTILITIES  
CITY OF RISING SUN  
EXAMINATION RESULT AND COMMENT

***BAD DEBTS AND UNCOLLECTIBLE ACCOUNTS***

The Utilities did not have a written policy for writing off bad debts, uncollectible accounts receivable, or other adjustments.

A similar comment was reported in the prior Reports B40036 and B41840.

The governing body of a governmental unit should have a written policy concerning a procedure for the writing off of bad debts, uncollectible accounts receivable, or any adjustments to record balances. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

UTILITIES  
CITY OF RISING SUN  
EXIT CONFERENCE

The contents of this report were discussed on April 10, 2017, with Rae Baker Gipson, Clerk-Treasurer; Brent Bascom, Mayor; Shawn Guidice, Superintendent of Utilities; and Evon Sue Bovard, Utility Accounts Payable Clerk.