

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF ROANN

WABASH COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
09/15/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Robert M. Ferguson, Jr.	01-01-12 to 12-31-19
President of the Town Council	Justin C. Vigar	01-01-12 to 12-31-12
	James Francis	01-01-13 to 12-31-13
	Susan S. Floor	01-01-14 to 12-31-15
	James A. Pell	01-01-16 to 12-31-17
Superintendent of Utilities	R. Bruce Shaw	01-01-12 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE TOWN OF ROANN, WABASH COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Roann (Town), for the period from January 1, 2012 to December 31, 2016. 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 Result and Comment contained herein describes 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 Examination Result and Comment, incorporated within this report, was not verified for accuracy.

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

July 27, 2017

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CLERK-TREASURER
TOWN OF ROANN

CLERK-TREASURER
TOWN OF ROANN
EXAMINATION RESULT AND COMMENT

PENALTIES, INTEREST, AND OTHER CHARGES

The Town paid penalties and interest to the U.S. Department of the Treasury and the Indiana Department of Revenue in the amounts of \$255 and \$394, respectively, for failure to remit payroll withholdings and sales tax payments on a timely basis.

A similar comment appeared in prior Reports B38003 and B41473.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest or other charges paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

CLERK-TREASURER
TOWN OF ROANN
EXIT CONFERENCE

The contents of this report were discussed on July 27, 2017, with Robert M. Ferguson, Jr., Clerk-Treasurer, and James A. Pell, President of the Town Council.