

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF WINSLOW

PIKE COUNTY, INDIANA

January 1, 2013 to December 31, 2016



FILED
10/25/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Beth A. Bennett	01-01-12 to 12-31-19
President of the Town Council	Donald Bolin	01-01-13 to 12-31-14
	Richard Brewster	01-01-15 to 12-31-16
	Terry Strobel	01-01-17 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF WINSLOW, PIKE COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Winslow (Town), for the period from January 1, 2013 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 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

August 31, 2017

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CLERK-TREASURER
TOWN OF WINSLOW

CLERK-TREASURER
TOWN OF WINSLOW
EXAMINATION RESULTS AND COMMENTS

APPROPRIATIONS

The records presented for examination indicated the following expenditures in excess of budgeted appropriations:

Fund	Years	Excess Amount Expended
Local Road and Street	2014	\$ 2,418
Local Road and Street	2015	35,860
Rainy Day	2016	8,117
Local Road and Street	2016	128

The same comment also appeared in prior Reports B39902 and B42412.

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

PENALTIES, INTEREST, AND OTHER CHARGES

The Town paid penalties, interest, and other charges to the Indiana Department of Revenue in the amount of \$2,046 because the utility receipts tax payments were not remitted on a timely basis during 2010 through 2013.

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)

**TOWN OF WINSLOW
PO BOX 69 WINSLOW IN. 47598
PH 812.789.2207 FAX 812-789-2261**

REGULAR MEETING ON THE SECOND MONDAY OF EACH MONTH

OFFICIAL RESPONSE

September 1, 2017

Reference: Town of Winslow Audit
Exam 1/1/13 to 12/31/16

To Whom It May Concern;

In response to the examination results and comments I would like it to be noted that in reference to the "Appropriations" section of the audit, the transfers were noted in my official minutes that the town council approved such transfers, however, the required appropriation requests through DLGF were not made.

In response to "Penalties, Interest, and Other Charges" section, let it be known that the utility receipts tax payments had not been made prior to me taking office as clerk. As a new clerk, I was not aware that such payments were required. Once I was informed the tax was due on a quarterly basis I made every effort to correct the matter and brought the account current. I continue to make the payments on time and no such error has occurred since.

Sincerely,

Beth A. Bennett
Clerk Treasurer
Town of Winslow

CLERK-TREASURER
TOWN OF WINSLOW
EXIT CONFERENCE

The contents of this report were discussed on August 31, 2017, with Beth A. Bennett, Clerk-Treasurer; Terry Strobel, President of the Town Council; and Richard Brewster, Town Council member.