

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF ATLANTA

HAMILTON COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
10/30/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Robyn Cook	01-01-12 to 12-31-19
President of the Town Council	Steven Dial	01-01-12 to 12-31-12
	John Evans	01-01-13 to 04-22-14
	Jody Price	04-23-14 to 12-31-14
	Fred Farley	01-01-15 to 12-31-17
Superintendent of Utilities	Steven A. Emmert	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 ATLANTA, HAMILTON COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Atlanta (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 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

September 14, 2017

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CLERK-TREASURER
TOWN OF ATLANTA

CLERK-TREASURER
TOWN OF ATLANTA
EXAMINATION RESULTS AND COMMENTS

TRANSACTION RECORDING

The SRF Wastewater fund transactions were not included in the Annual Financial Report (AFR) or the Town's records during 2015 and 2016.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

CASH DISBURSEMENTS

During each year of the examination period, the Town sponsored a Bingo game during the Town Festival in which the winners were paid from the cash receipts of the entry fee into the game.

Disbursements, other than properly authorized petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by law. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)



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Indiana State Board of Accounts

RE: 2012-2016 AUDIT REPORT FINDINGS

CORRECTIVE ACTION PLAN

SRF Wastewater Fund Transactions were not included in the AFR. These were included in the AFR through Wastewater Operating and Bond and Interest Funds. I was not aware that a separate fund was required. This was corrected at the time of the exit conference.

Town Sponsored Bingo Game with Cash Prizes. Although this was approved in a public meeting and passed via resolution we were unaware that it should not be done thusly. This was corrected prior to the exit conference. Vouchers will now be given to bingo winners to be redeemed for a check.

Sincerely,

Robyn Cook, IAMC, CMC
Clerk-Treasurer

CLERK-TREASURER
TOWN OF ATLANTA
EXIT CONFERENCE

The contents of this report were discussed on September 14, 2017, with Robyn Cook, Clerk-Treasurer, and Pam VanHook, Town Council member.