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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF LOWELL

LAKE COUNTY, INDIANA

January 1, 2014 to December 31, 2016

FILED
12/08/2017

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SCHEDULE OF OFFICIALS

Office	Official	Term
Clerk-Treasurer	Judith Walters	01-01-12 to 12-31-19
President of the Town Council	Edgar Corns	01-01-14 to 12-31-14
	Christopher Salatas	01-01-15 to 12-31-16
	LeAnn Angerman	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 LOWELL, LAKE COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Lowell (Town), for the period from January 1, 2014 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

December 6, 2017

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CLERK-TREASURER
TOWN OF LOWELL

CLERK-TREASURER
TOWN OF LOWELL
EXAMINATION RESULT AND COMMENT

TRAINING ON INTERNAL CONTROLS STANDARDS

Training over internal control standards was not provided by the Town to personnel as required by Indiana Code 5-11-1-27(g).

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

(1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and

(2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

TOWN OF LOWELL

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December 6, 2017

State Board of Account
302 Washington Street, Room E418
Indianapolis, IN 46204-2765

RE: Town of Lowell Examination Comments - 2014-2016
Training on Internal Controls Standards

The Town of Lowell enacted an Internal Control Ordinance, Ordinance #2016-28, on December 27, 2016. Informal training has been done in house, but formal training with personnel is planned to be done by year end and annually thereafter.

Judith Walters

Judith Walters, Clerk-Treasurer
12/6/2017

CLERK-TREASURER
TOWN OF LOWELL
EXIT CONFERENCE

The contents of this report were discussed on December 6, 2017, with Judith Walters, Clerk-Treasurer; LeAnn Angerman, President of the Town Council; and Will Farrellbegg, Town Council member.