

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF PLAINFIELD

HENDRICKS COUNTY, INDIANA

January 1, 2014 to December 31, 2016



FILED
12/15/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Wesley Bennett (Vacant) Mark Todisco	01-01-14 to 09-04-17 09-05-17 to 09-24-17 09-25-17 to 12-31-19
President of the Town Council	Robin Brandgard	01-01-14 to 12-31-17
Superintendent of Utilities	Jason Castetter	01-01-14 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF PLAINFIELD, HENDRICKS COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Plainfield (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 14, 2017

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CLERK-TREASURER
TOWN OF PLAINFIELD

CLERK-TREASURER
TOWN OF PLAINFIELD
EXAMINATION RESULT AND COMMENT

BANK RECONCILIATIONS

There were no controls in place to verify monthly depository reconcilements were being performed accurately and completely for all record fund balances to the bank and trust account balances. For the period examined, there were no combined funds reconcilements presented. However, monthly reconcilements were performed and maintained for the operating and utility accounts. The reconcilements were being prepared without any other review, oversight, or approval process.

Trust account reconcilements were not presented for examination.

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance 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 PLAINFIELD

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TOWN COUNCIL

ROBIN G. BRANDGARD

President

Water Department

Fire Territory

Hendricks County Comm. Ctr.

December 14th, 2017

Corrective Action Plan

Bank Reconciliations (ERC)

2014-2016-001 Internal Controls Over Financial Reporting

BILL KIRCHOFF

Vice-President

Street Department

Bank Reconciliations

There were no controls in place to verify monthly depository reconcilements were being performed accurately and completely for all record fund balances to the bank and trust account balances. For the period examined, there were no combined funds reconcilements presented. However, monthly reconcilements were performed and maintained for the operating and utility accounts. The reconcilements were being prepared without any other review, oversight, or approval process.

KENT McPHAIL

Police Department

Public Relations

Corrective Action:

The Town of Plainfield has added staff. This will enable us to establish Standard Operating Procedures and complete the reconcilements on a monthly basis. The reconcilements will be recorded in the ledger and reviewed by the Clerk-Treasurer for accuracy. Information entered on the ledger will then be recorded in Gateway during the process of completing the AFR and CTAR.

DAN BRIDGET

Sewer Department

Sanitation

LANCE K. ANGLE

Parks Department

Properties

Contact person Responsible for Corrective Action: Mark J. Todisco
Contact Phone Number: 317-754-5390

MARK J. TODISCO

Clerk-Treasurer

Signature

Mark J. Todisco

ANDREW J. KLINGER

Town Manager

Title

Clerk-Treasurer

MELVIN R. DANIEL

Town Attorney

Date

12-14-17

CLERK-TREASURER
TOWN OF PLAINFIELD
EXIT CONFERENCE

The contents of this report were discussed on December 14, 2017, with Wesley Bennett, former Clerk-Treasurer, Mark Todisco, Clerk-Treasurer; Teresa C. McKinney, Deputy Clerk-Treasurer; Crissy Livengood, Staff Accountant; Andrew J. Klinger, Town Manager; Robin Brandgard, President of the Town Council; and Scott Walker, Financial Consultant.