

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF WHEATLAND

KNOX COUNTY, INDIANA

January 1, 2013 to December 31, 2016



FILED
03/01/2018

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Town Council:	
Examination Result and Comment:	
Internal Controls	6
Exit Conference	7

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Mary Jane Fields Angie Elkins	01-01-12 to 12-31-15 01-01-16 to 12-31-19
President of the Town Council	David L. Gabrel Danny Wathen Joseph Moore	01-01-13 to 07-31-14 08-01-14 to 12-31-15 01-01-16 to 12-31-18
Superintendent of Water Utility	David Watson Earl Hurst	01-01-13 to 10-31-16 11-01-16 to 12-31-18



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 WHEATLAND, KNOX COUNTY, INDIANA

This report is supplemental to our examination report of the Town of Wheatland (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 Result and Comment 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 Result and Comment, incorporated within this report, was not verified for accuracy.

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

January 18, 2018

(This page intentionally left blank.)

TOWN COUNCIL
TOWN OF WHEATLAND

TOWN COUNCIL
TOWN OF WHEATLAND
EXAMINATION RESULT AND COMMENT

INTERNAL CONTROLS

The Town had not adopted the minimum internal control standards and procedures, nor had its personnel completed the required training over the internal control standards.

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

"After June 30, 2016, the fiscal officer of a political subdivision shall certify in writing that:

- (1) the minimum internal control standards and procedures defined under subsection (e) have been adopted by the political subdivision; and
- (2) personnel, who are not otherwise on leave status, have received training as required by subsection (g)(2).

The certification shall be filed with the state board of accounts at the same time as the annual financial report required by section 4(a) of this chapter is filed. The certification shall be filed electronically in the manner prescribed under IC 5-14-3.8-7."

TOWN COUNCIL
TOWN OF WHEATLAND
EXIT CONFERENCE

The contents of this report were discussed on January 18, 2018, with Angie Elkins, Clerk-Treasurer; Mary Jane Fields; former Clerk-Treasurer; and Joseph Moore, President of the Town Council.