

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

SPECIAL COMPLIANCE REPORT  
OF

CLERK-TREASURER  
TOWN OF CUMBERLAND  
MARION AND HANCOCK COUNTIES, INDIANA

January 1, 2013 to December 31, 2016



**FILED**  
04/26/2018



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**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF CUMBERLAND,  
MARION AND HANCOCK COUNTIES, INDIANA

This is a special compliance report for the Town of Cumberland (Town), for the period January 1, 2013 to December 31, 2016, and is in addition to any other report for the Town as required under Indiana Code 5-11-1. All reports pertaining to the Town may be found at [www.in.gov/sboa/](http://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 and were limited to records associated with penalties and interest paid by the Town. The 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 Results and Comments, incorporated within this report, was not verified for accuracy.

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

March 12, 2018

CLERK-TREASURER  
TOWN OF CUMBERLAND  
RESULT AND COMMENT

***PENALTIES AND INTEREST PAID***

The Town paid penalties and interest to the Indiana Department of Revenue, the Indiana Department of Workforce Development, and American Express in amounts totaling \$2,000 because the Town did not remit payments on a timely basis.

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)

CLERK-TREASURER  
TOWN OF CUMBERLAND  
EXIT CONFERENCE

The contents of this report were discussed on March 12, 2018, with Erica Salmon, Clerk-Treasurer; Anna Pea, President of the Town Council; April Fisher, Town Manager; and Grace Heck, former Clerk-Treasurer.