

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF MERRILLVILLE

LAKE COUNTY, INDIANA

January 1, 2015 to December 31, 2017



FILED

05/07/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Eugene Guernsey	01-01-15 to 12-31-19
President of the Town Council	Tom Goralczyk Richard Hardaway	01-01-15 to 12-31-15 01-01-16 to 12-31-18
Town Manager	Bruce Spires	01-01-15 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 MERRILLVILLE, LAKE COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Merrillville (Town), for the period from January 1, 2015 to December 31, 2017. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Town. It should be read in conjunction with our Financial Statements of the Town, which provides our opinions on the Town's financial statement. 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 Audit 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 Audit Results and Comments, incorporated within this report, was not verified for accuracy.

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

April 17, 2018

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TOWN COURT
TOWN OF MERRILLVILLE

TOWN COURT
TOWN OF MERRILLVILLE
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

The same comment appeared in prior Reports B43001, B43929, and B47932.

City and Town Courts were required to maintain a City/Town Cash Book, Form 213CT (Cash Book), and a Register of Trust Funds, General Form 102 (Trust Register). These prescribed forms have been replaced with Court View (electronically generated ledger equivalents). However, the Town Court opted to maintain the prescribed Cash Book and Trust Register manually and not fully utilize the electronic equivalents in Court View.

Receipts issued through Court View generated the electronic Cash Book. The disbursement activity was not always recorded in the electronic Cash Book because some checks were handwritten and not processed electronically. Disbursements were manually recorded on the individual defendants' electronic case files even though the Court View system had the capability of electronically issuing checks and posting disbursements to the electronic Cash Book and Trust Register. Officials did not use this feature of the software until May 2013.

At December 31, 2017, the manual Cash Book balance materially agreed to the depository balance; however, due to the incomplete use of the Court View financial system as described above, the \$1,249,921 cash balance in Court View (the official record of the Town Court) did not agree to the \$220,464 depository balance by \$1,029,457.

The Town Court did not perform accurate monthly reconciliations of the manual or Court View ledger balances to the depository balance. The outstanding check list in the Court View system was not accurate which contributed to the inaccurate reconciliations. The outstanding check list included numerous checks issued to the Merrillville Clerk-Treasurer, the Town, the Lake County Treasurer, and the State of Indiana that had previously cleared the bank. Additionally, the outstanding check list in the Court View system contained checks dating back to 2007.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

Each city and town court is required to use official records and forms that are designated by the legislature or prescribed or approved by the State Board of Accounts or the State Court Administration office of the Supreme Court. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 1)

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. . . ."

TOWN COURT
TOWN OF MERRILLVILLE
AUDIT RESULTS AND COMMENTS
(Continued)

CASH BOND TRUST LEDGER

The same comment appeared in prior Reports B43001, B43929, and B47932.

The Town Court collected cash bonds when defendants were required to post a bond in order to be released from jail. The bond was held in trust, a receipt was issued, and the bond was to be recorded in Court View (computerized court software) and recorded in the manual Register of Trust Funds. When the case was disposed of, the bond was released to the defendant or applied to pay court costs, fines, and/or attorney fees as ordered by the Town Court.

Court View software was capable of applying trust funds (cash bonds) to pay court costs, by using a "bond applied" function. This process removed the bond amount from the Court View Trust Register and applied the costs to the appropriate fee categories in the Court View Cash Book. A receipt was generated noting that the bond was applied. Because disbursements were not processed electronically through Court View, the electronic Cash Book and Trust Register could not be used to determine the respective Cash Bonds Trust cash balance in the ledger.

Neither a complete and functional electronic Cash Book nor a trust ledger was available for the audit. A manual trust ledger was provided which did not contain all cash bond information. Using electronic software to generate and record disbursements would reduce the potential for errors or the misapplication of costs and more efficiently use Court resources.

A manual Register of Trust Funds was maintained; however, the total of the detailed individual amounts did not reconcile with the corresponding trust cash balance in the Cash Book. The Court View Trust Detail as well as the manual Register of Trust Funds both contained errors and outdated items. At December 31, 2017, the manual detailed Register of Trust Funds did not agree to the Court View cash balance of monies held in trust by \$1,025,385.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Cities and Town Courts, Chapter 4)

FEES

A similar comment appeared in prior Reports B43929 and B47932, entitled *FEES*.

Infractions and Ordinance Violations

The Court collected a \$90 Town Deferral Fee and a \$10 Police Department Fee for all individuals who entered the local deferral program. The Town Deferral and Police Department Fees were remitted monthly to the Town's Clerk-Treasurer and were receipted to the General and Police Equipment funds, respectively. The following deficiencies were noted with the Town Deferral and Police Department Fees collected:

1. The deferral agreements signed by the violators failed to detail the \$90 Deferral Fee and \$10 Police Department Fees. Town officials could not explain the basis for the \$10 Police Department Fee collected. It was unclear what authority the Court had to charge the \$10 Police Department Fee.

TOWN COURT
TOWN OF MERRILLVILLE
AUDIT RESULTS AND COMMENTS
(Continued)

2. The Town failed to establish a separate Town (Local) User Fee fund to ensure expenses paid with local Deferral Fees were for allowable uses in accordance with Indiana Code 33-37-8-4.

Indiana Code 33-37-4-2(e) states:

"Instead of the infraction or ordinance violation costs fee prescribed by subsection (a), except for the automated record keeping fee (IC 33-37-5-21), the clerk shall collect a deferral program fee if an agreement between a prosecuting attorney or an attorney for a municipal corporation and the person charged with a violation entered into under IC 34-28-5-1 (or IC 34-4-32-1 before its repeal) requires payment of those fees by the person charged with the violation. The deferral program fee is:

- (1) an initial user's fee not to exceed fifty-two dollars (\$52); and
- (2) a monthly user's fee not to exceed ten dollars (\$10) for each month the person remains in the deferral program."

Indiana Code 33-37-4-2(c) states:

"The clerk shall transfer to the county auditor or fiscal officer of the municipal corporation the following fees, not later than thirty (30) days after the fees are collected:

- (1) The alcohol and drug services program user fee (IC 33-37-5-8(b)).
- (2) The law enforcement continuing education program fee (IC 33-37-5-8(c)).
- (3) The deferral program fee (subsection (e)).

The auditor or fiscal officer shall deposit the fees in the user fee fund established under IC 33-37-8."

Indiana Code 33-37-8-3 states:

"(a) A city or town user fee fund is established in each city or town having a city or town court for the purpose of supplementing the cost of various program services. The city or town fund is administered by the fiscal officer of the city or town.

(b) The city or town fund consists of the following fees collected by a clerk under this article:

- (1) The pretrial diversion program fee.
- (2) The alcohol and drug services fee.
- (3) The law enforcement continuing education program fee.
- (4) The deferral program fee.
- (5) The problem solving court fee."

TOWN COURT
TOWN OF MERRILLVILLE
AUDIT RESULTS AND COMMENTS
(Continued)

Indiana Code 33-37-8-4 states:

"(a) Except as provided in subsection (b), upon receipt of monthly claims submitted on oath to the fiscal body by a program listed in section 3(b) of this chapter, the fiscal body of the city or town shall appropriate from the city or town fund to the program the amount collected for the program fee under IC 33-37-5.

(b) Funds derived from a deferral program or a pretrial diversion program may be disbursed only by the adoption of an ordinance appropriating the funds for one (1) or more of the following purposes:

- (1) Personnel expenses related to the operation of the program.
- (2) Special training for:
 - (A) a prosecuting attorney;
 - (B) a deputy prosecuting attorney;
 - (C) support staff for a prosecuting attorney or deputy prosecuting attorney; or
 - (D) a law enforcement officer.
- (3) Employment of a deputy prosecutor or prosecutorial support staff.
- (4) Victim assistance.
- (5) Electronic legal research.
- (6) Office equipment, including computers, computer software, communication devices, office machinery, furnishings, and office supplies.
- (7) Expenses of a criminal investigation and prosecution.
- (8) An activity or program operated by the prosecuting attorney that is intended to reduce or prevent criminal activity, including:
 - (A) substance abuse;
 - (B) child abuse;
 - (C) domestic violence;
 - (D) operating while intoxicated; and
 - (E) juvenile delinquency.

TOWN COURT
TOWN OF MERRILLVILLE
AUDIT RESULTS AND COMMENTS
(Continued)

- (9) The provision of evidence based mental health and addiction, intellectual disability, developmental disability, autism, and co-occurring autism and mental illness forensic treatment services to reduce the risk of recidivism in a program administered or coordinated by a provider certified or licensed by the division of mental health and addiction or the division of disability and rehabilitative services with expertise in providing evidence based forensic treatment services.
 - (10) Any other purpose that benefits the office of the prosecuting attorney or law enforcement and that is agreed upon by the county fiscal body and the prosecuting attorney.
- (c) Funds described in subsection (b) may be used only in accordance with guidelines adopted by the prosecuting attorneys council under IC 33-39-8-5."

CLERK'S TRUST ITEMS OVER FIVE YEARS OLD

The same comment appeared in prior Report B47932.

Trust items on hand included many items that had been on hand for a period of five years or longer. The Court Clerk had not implemented policies and procedures for reporting unclaimed property and remitting that property to the Attorney General after the five year holding period.

Individuals who were arrested were required to pay a cash bail bond to the Town Court in order to be released and to ensure their appearance at the appropriate legal proceedings. The older bonds had not been declared forfeited or transferred to the State Common School Fund in accordance with State statute.

Indiana Code 32-34-1-20(c) states in part:

"Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times: . . .

- (6) For property or proceeds held by a court or a court clerk, five (5) years after the property or proceeds become distributable. The property or proceeds must be treated as unclaimed property under IC 32-34-3. . . ."

Indiana Code 32-34-1-26(a) states: "A holder of property that is presumed abandoned and that is subject to custody as unclaimed property under this chapter shall report in writing to the attorney general concerning the property. Items of value of less than fifty dollars (\$50) may be reported by the holder in the aggregate."

Indiana Code 35-33-8-7(e) states:

"If a bond is forfeited and the court has entered a judgment under subsection (d), the clerk shall transfer to the state common school fund:

- (1) any amount remaining on deposit with the court (less the fees retained by the clerk);
and
- (2) any amount collected in satisfaction of the judgment."

TOWN COURT
TOWN OF MERRILLVILLE
AUDIT RESULTS AND COMMENTS
(Continued)

OFFICIAL BOND

The same comment appeared in prior Reports B43929 and B47932, entitled *OFFICIAL BOND*.

The Town Judge's Surety Bond amount of \$5,000 was insufficient per Indiana Code.

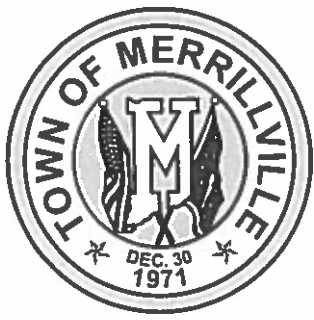
Indiana Code 5-4-1-18 states in part:

"(a) Except as provided in subsections (b), (c), and (d), the following individuals shall file and maintain in place an individual surety bond during each year that the individual serves as an officer, employee, or contractor: . . .

(2) Town judges and clerk-treasurers. . . .

(f) The amount of the bond of a person who is not specified in subsection (e) and is required to file an individual bond shall be fixed by the fiscal body of the unit as follows:

(1) If the person is not described in subsection (a)(7), at not less than fifteen thousand dollars (\$15,000). . . ."



Town of Merrillville Court

7820 BROADWAY
MERRILLVILLE, INDIANA 46410
(219) 756-6185 • Fax (219) 756-1775

JUDGE GINA L. JONES

April 27, 2018

via email: ldavid@sboa.in.gov

Paul Joyce, State Examiner
State Board of Accounts
302 West Washington Street, Rm E 418
Indianapolis, IN 46204-2765

Re: 2017 Audit – Official Response

Dear Mr. Joyce:

As presiding Judge of the Merrillville Town Court, this letter shall serve as my Official response to the audit results and comments discussed on April 17, 2018.

TOWN COURT BANK RECONCILIATION

As we responded in the prior Audits, the prior administration failed to remove bonds from Court View that were disbursed which has made it impossible to reconcile. We have started working on a report that lists all bonds that are in the Court View system from 12/1/2006 – 4/30/2011 which is the time frame that all of the inconsistencies occurred. We still find cases that upon completion that there is no cash bond recorded or the cash bond was previously disbursed manually to the incorrect individual. This has prohibited the bank balance from reconciling with the balance of funds in Court View.

The outstanding checks that were mentioned in the audit which dated back to 2007 have been reconciled.

CASE BOND TRUST LEDGER

The disbursements of bonds were not processed through court view from 12/1/2006 – 4/30/2011. It was processed manually. This has prevented the use of the electronic cash book and trust ledger to determine the correct balance in the cash bond trust. The records are being kept current and we are diligently working reports to rectify and correct any errors as we discover them.

FEES

Infractions and Ordinance Violations

All Infraction and Town Deferrals will be reviewed immediately for statutory compliance.

CLERK'S TRUST ITEMS OVER FIVE YEARS OLD

Prior to May 1, 2011, bonds were posted on a particular case but were often distributed to a different case. The misappropriation of funds by a clerk in the previous administration has complicated the bond forfeiture process. We cannot surrender any bonds due to the missing funds.

OFFICIAL BOND

The error in the bond amount for the Judicial Officer has been corrected.

I appreciate the time and effort by your staff during the audit.

Sincerely,

A handwritten signature in black ink that reads "Gina L. Jones". The signature is written in a cursive, flowing style.

Gina L. Jones
Judge, Merrillville Town Court

TOWN COURT
TOWN OF MERRILLVILLE
EXIT CONFERENCE

The contents of this report were discussed on April 17, 2018, with Gina L. Jones, Judge; Mattie Collins, Court Administrator; and Richard Hardaway, President of the Town Council.

The contents of this report were discussed on April 17, 2018, with Eugene Guernsey, Clerk-Treasurer; Richard Hardaway, President of the Town Council; Shawn Pettit, Town Council member; Bruce Spires, Town Manager; Diane Plikuhn, Bookkeeper; Kathy Pettit, Payroll Administrator; Angela Chilcott, Secretary; and Joseph C. Svetanoff, Town Attorney.

REDEVELOPMENT COMMISSION
TOWN OF MERRILLVILLE

REDEVELOPMENT COMMISSION
TOWN OF MERRILLVILLE
AUDIT RESULT AND COMMENT

TAX INCREMENT FINANCING (TIF) ALLOCATION FUNDS

The same comment appeared in prior Report B47932.

The Redevelopment Commission was established in accordance with Indiana Code 36-7-14 and is the governing body of the Department of Redevelopment. The Redevelopment Commission also created three separate Tax Increment Finance (TIF) allocation areas in accordance with Indiana Code 36-7-14. The allocation areas received tax increment revenues that were receipted to three separate allocation funds. However, the Redevelopment Commission did not approve the claims for the Tax Increment Finance (TIF) allocation funds as required by Indiana Code. The claims for the three separate allocation funds were approved by the Town Council.

Indiana Code 36-7-14-8(c) states: "The treasurer of the redevelopment commission may disburse funds of the redevelopment commission only after the redevelopment commission allows and approves the disbursement."

Indiana Code 36-7-14-29(a) states: "All payments from any of the funds established by this chapter shall be made by warrants drawn by the proper officers of the unit upon vouchers of the redevelopment commission signed by the president or vice president and the secretary or executive secretary."

REDEVELOPMENT COMMISSION
TOWN OF MERRILLVILLE
EXIT CONFERENCE

The contents of this report were discussed on April 17, 2018, with Eugene Guernsey, Clerk-Treasurer; Richard Hardaway, President of the Town Council; Shawn Pettit, Town Council member; Bruce Spires, Town Manager; Diane Plikuhn, Bookkeeper; Kathy Pettit, Payroll Administrator; Angela Chilcott, Secretary; and Joseph C. Svetanoff, Town Attorney.

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CLERK-TREASURER
TOWN OF MERRILLVILLE

CLERK-TREASURER
TOWN OF MERRILLVILLE
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS

There were significant deficiencies in the internal control system of the Town related to Receipts and Payroll Disbursements.

Receipts

Up to four employees shared the same cash drawer daily. In addition, the financial software allowed the Town to backdate receipts. The Town backdated receipts were limited to interest, monthly court remittances, and amounts received electronically.

Payroll Disbursements

A proper system of oversight or review of the Police and Fire Departments' timesheets prior to payroll processing had not been established. The Police and Fire Departments did not provide the timesheets that supported the approved payroll schedule and voucher totals submitted to the payroll manager. In addition, the Clerk-Treasurer's office had not documented an oversight or review process of the payroll schedule and voucher for the employee's working in the Clerk Treasurer's office.

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.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

TRAINING AND CERTIFICATION ON INTERNAL CONTROL STANDARDS

The Town failed to provide training to personnel over the internal control standards adopted as required by Indiana Code 5-11-1-27(g). Yet, the Clerk-Treasurer certified on Indiana's Gateway for Government Units financial reporting system on February 16, 2017, that the Town had provided employees with internal control training.

CLERK-TREASURER
TOWN OF MERRILLVILLE
AUDIT RESULTS AND COMMENTS
(Continued)

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."

OVERDRAWN CASH BALANCE

The financial statements presented for audit included the Miss. St. TIF Project fund with an overdrawn cash balance at December 31, 2016, of \$117,162.

The overdrawn cash balance was corrected by the end of the following year.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

FEES

A similar comment appeared in prior Reports B43929 and B47932, entitled *FEES*.

The Town failed to establish a separate Town (Local) User Fee fund to ensure expenses paid with local deferral fees were for allowable uses in accordance with statute.

Indiana Code 33-37-8-3(a) states: "A city or town user fee fund is established in each city or town having a city or town court for the purpose of supplementing the cost of various program services."

Indiana Code 33-37-8-4 states:

"(a) Except as provided in subsection (b), upon receipt of monthly claims submitted on oath to the fiscal body by a program listed in section 3(b) of this chapter, the fiscal body of the city or town shall appropriate from the city or town fund to the program the amount collected for the program fee under IC 33-37-5.

(b) Funds derived from a deferral program or a pretrial diversion program may be disbursed only by the adoption of an ordinance appropriating the funds for one (1) or more of the following purposes:

- (1) Personnel expenses related to the operation of the program.
- (2) Special training for:
 - (A) a prosecuting attorney;
 - (B) a deputy prosecuting attorney;
 - (C) support staff for a prosecuting attorney or deputy prosecuting attorney; or

CLERK-TREASURER
TOWN OF MERRILLVILLE
AUDIT RESULTS AND COMMENTS
(Continued)

- (D) a law enforcement officer.
 - (3) Employment of a deputy prosecutor or prosecutorial support staff.
 - (4) Victim assistance.
 - (5) Electronic legal research.
 - (6) Office equipment, including computers, computer software, communication devices, office machinery, furnishings, and office supplies.
 - (7) Expenses of a criminal investigation and prosecution.
 - (8) An activity or program operated by the prosecuting attorney that is intended to reduce or prevent criminal activity, including:
 - (A) substance abuse;
 - (B) child abuse;
 - (C) domestic violence;
 - (D) operating while intoxicated; and
 - (E) juvenile delinquency.
 - (9) The provision of evidence based mental health and addiction, intellectual disability, developmental disability, autism, and co-occurring autism and mental illness forensic treatment services to reduce the risk of recidivism in a program administered or coordinated by a provider certified or licensed by the division of mental health and addiction or the division of disability and rehabilitative services with expertise in providing evidence based forensic treatment services.
 - (10) Any other purpose that benefits the office of the prosecuting attorney or law enforcement and that is agreed upon by the county fiscal body and the prosecuting attorney.
- (c) Funds described in subsection (b) may be used only in accordance with guidelines adopted by the prosecuting attorneys council under IC 33-39-8-5."

CLERK-TREASURER
TOWN OF MERRILLVILLE
EXIT CONFERENCE

The contents of this report were discussed on April 17, 2018, with Eugene Guernsey, Clerk-Treasurer; Richard Hardaway, President of the Town Council; Shawn Pettit, Town Council member; Bruce Spires, Town Manager; Diane Plikuhn, Bookkeeper; Kathy Pettit, Payroll Administrator; Angela Chilcott, Secretary; and Joseph C. Svetanoff, Town Attorney.

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TOWN COUNCIL
TOWN OF MERRILLVILLE

TOWN COUNCIL
TOWN OF MERRILLVILLE
AUDIT RESULT AND COMMENT

TRAINING ON INTERNAL CONTROL STANDARDS

The Town failed to provide training to personnel over the internal control standards adopted as required by Indiana Code 5-11-1-27(g).

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

". . . the legislative body of a political subdivision shall ensure that: . . .

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

TOWN COUNCIL
TOWN OF MERRILLVILLE
EXIT CONFERENCE

The contents of this report were discussed on April 17, 2018, with Eugene Guernsey, Clerk-Treasurer; Richard Hardaway, President of the Town Council; Shawn Pettit, Town Council member; Bruce Spires, Town Manager; Diane Plikuhn, Bookkeeper; Kathy Pettit, Payroll Administrator; Angela Chilcott, Secretary; and Joseph C. Svetanoff, Town Attorney.