

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF VINCENNES

KNOX COUNTY, INDIANA

January 1, 2015 to December 31, 2015



FILED
05/21/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	David Culp Sharon Meek	01-01-12 to 12-31-15 01-01-16 to 12-31-19
Mayor	Joe Yochum	01-01-12 to 12-31-19
President of the Board of Public Works and Safety	Joe Yochum	01-01-12 to 12-31-19
President Pro Tempore of the Common Council	Duane Chattin Shirley Rose Scott Brown	01-01-15 to 12-31-15 01-01-16 to 12-31-16 01-01-17 to 12-31-18
Vincennes Water General Manager	L. Kirk Bouchie	01-01-15 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF VINCENNES, KNOX COUNTY, INDIANA

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

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

May 16, 2018

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CLERK-TREASURER
CITY OF VINCENNES

CLERK-TREASURER
CITY OF VINCENNES
AUDIT RESULT AND COMMENT

OVERDRAWN CASH BALANCES

The same comment also appeared in prior Report B47795.

The financial statement presented for audit included the following non-reimbursement grant funds with overdrawn cash balances at December 31, 2015:

<u>Fund</u>	<u>Amount Overdrawn</u>
Unsafe Building Nonrevert	\$ 1,768
Park Bond Pool (Proceeds)	51,069
Urban Enterprise Zone	1,253

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)

CLERK-TREASURER
CITY OF VINCENNES
EXIT CONFERENCE

The contents of this report were discussed on May 16, 2018, with Sharon Meek, Clerk-Treasurer; Joe Yochum, Mayor; and Scott Brown, President Pro Tempore of the Common Council.