

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF EDWARDSPORT

KNOX COUNTY, INDIANA

January 1, 2014 to December 31, 2014



FILED

06/18/2018

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Clerk-Treasurer:	
Federal Findings:	
Finding 2014-001	
Preparation of the Schedule of Expenditures of Federal Awards	6-7
Finding 2014-002	
Financial Transactions and Reporting	8-10
Finding 2014-003	
Clean Water State Revolving Fund Cluster - Reporting	10-11
Corrective Action Plan	12-14
Audit Results and Comments:	
Bank Account Reconciliations	15
Condition of Records - Receipts	15-16
Council Minutes	16
Errors on Claims	16-17
Ordinances Not Presented	17-18
Public Records Retention	18-19
Required Reports	19
Taxes Not Paid	19
Exit Conference	20
Town Council:	
Audit Result and Comment:	
Errors on Claims	22
Exit Conference	23

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Courtney Durham	01-01-14 to 01-31-15
	Patricia Roark	02-01-15 to 09-30-15
	Connie Dinkins	10-01-15 to 12-31-19
President of the Town Council	Jennifer Holscher	01-01-14 to 02-07-16
	Darrell Julian, Jr.	02-08-16 to 12-31-16
	Dan Dinkins	01-01-17 to 12-31-17
	Darrell Julian, Jr.	01-01-18 to 12-31-18
Superintendent of Water Utility	Earl Horst	01-01-14 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF EDWARDSPORT, KNOX COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Edwardsport (Town), for the period from January 1, 2014 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Federal Findings and Audit Results and Comments that pertain to the Town. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the Town, which provides our opinions on the Town's financial statement and federal program compliance. This report may be found at www.in.gov/sboa/.

The Federal Findings, identified in the above referenced audit report, are included in this report and should be viewed in conjunction with the Audit Results and Comments as described below.

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 Corrective Action Plan for the Federal Findings and Official Response to the Audit Results and Comments, incorporated within this report, were not verified for accuracy.

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

May 14, 2018

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CLERK-TREASURER
TOWN OF EDWARDSPORT

CLERK-TREASURER
TOWN OF EDWARDSPORT
FEDERAL FINDINGS

FINDING 2014-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Condition

The Town did not have a system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

Context

The SEFA presented for audit contained the following errors:

1. Two grants were not included, which understated federal expenditures by \$35,250:
 - a. Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii with expenditures of \$30,000;
 - b. A direct grant from the Department of Justice with expenditures of \$5,250.
2. The Clean Water State Revolving Fund Cluster expenditures were overstated by \$5,029.

Criteria

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. . . ."

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with §___ .310."

CLERK-TREASURER
TOWN OF EDWARDSPORT
FEDERAL FINDINGS
(Continued)

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

Recommendation

We recommended that the Town's management establish controls to prevent, or detect and correct, errors on the SEFA.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

CLERK-TREASURER
TOWN OF EDWARDSPORT
FEDERAL FINDINGS
(Continued)

FINDING 2014-002

Subject: Financial Transactions and Reporting
Audit Finding: Material Weakness

Condition

There was no evidence that a proper internal control system related to financial transactions and reporting existed in the Town. The Town had not separated incompatible activities related to receipts, disbursements, cash and investment balances, and financial close and reporting.

The Clerk-Treasurer was the sole person responsible for all transactions related to receipts, disbursements, cash and investments, and financial close and reporting. There were no controls in place to monitor, review, or determine the accuracy of the financial transactions and reporting. In addition, there were no Board minutes to be able to determine the extent of the involvement of the Town Council in the operations of the Town.

Context

The lack of internal controls was a systemic issue throughout the audit period.

Criteria

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:

"The control environment is the basic commonality for all and comprises the integrity and ethical values of the political subdivision established by the oversight body and management. The standards, processes, and structures which form the control environment pervasively impact the overall system of internal control. The oversight body and management convey leadership expectations, and overall tone which are reinforced by all officials and management throughout the various offices and departments. The control environment also contains the overall accountability structure for all employees through performance and reward measures. Within this structure, leadership demonstrates commitment to the political subdivision by having a process for attracting, developing, and retaining competent individuals. This component is static in that its underpinnings do not generally change with a given objective."

"Risk is the possibility that an event will occur and adversely affect the achievement of objectives. Risk assessment is the process used to identify and assess internal and external risks to the achievement of objectives, and then establish risk tolerances. Each identified risk is evaluated in terms of its impact and likelihood of occurrence. Overall, risk assessment is the basis for determining how risk will be managed. . . .

Management identifies risks to the achievement of the political subdivision's objectives across the unit as a whole and within each office or department. Analysis of risk through determination of objective measures and variance tolerance is the basis for determining how the risks should be managed. The response to risk is selected: acceptance, avoidance, reduction, or sharing. . . .

CLERK-TREASURER
TOWN OF EDWARDSPORT
FEDERAL FINDINGS
(Continued)

Internal control is a process, and part of that process is the responsibility for management to be continually aware of changes, both external and internal, that could affect the achievement of the political subdivision's objectives. Those changes should be analyzed for both their immediate effect and for any future impact. Management would then determine any modifications needed in the internal control process to adapt to these changes."

"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. . . ."

"Relevant information from both internal and external sources is necessary to support the functioning of the other components of internal control. Communication is the continual process of providing, sharing, and obtaining necessary information. Internal communication enables personnel to receive a clear message that control responsibilities are taken seriously by the organization. External communication enables relevant outside information to be internalized and internal information to be clearly communicated to external parties."

"Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators. . . .

A baseline of the current state of the internal control system is compared against the original design of the internal control system. The baseline consists of issues and deficiencies identified in the internal control system. The results of the monitoring process are evaluated and documented. . . .

Management remediates identified issues. . . ."

Cause

Management of the Town had not established a proper system of internal control over financial transactions and reporting.

Effect

The failure to establish a proper system of internal controls could have enabled misstatements or irregularities to remain undetected.

CLERK-TREASURER
TOWN OF EDWARDSPORT
FEDERAL FINDINGS
(Continued)

Recommendation

We recommended that the Town's management establish a proper system of internal controls, including segregation of duties, related to financial transactions and reporting.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2014-003

Subject: Clean Water State Revolving Fund Cluster - Reporting
Federal Agency: Environmental Protection Agency
Federal Program: Capitalization Grants for Clean Water State Revolving Funds
CFDA Number: 66.458
Federal Award Number and Year (or Other Identifying Number): WW 10 15 42 01
Pass-Through Entity: Indiana Finance Authority
Compliance Requirement: Reporting
Audit Finding: Material Weakness

Condition

An internal control system, which would include segregation of duties, was not in place at the Town in order to ensure compliance with requirements related to the grant agreement and the Reporting compliance requirement.

Context

The lack of controls over the Reporting compliance requirement was a systemic issue throughout the audit period.

Criteria

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system placed the Town at risk of noncompliance with the grant agreement and the Reporting compliance requirement. A lack of segregation of duties within an internal control system could also allow noncompliance with the compliance requirement and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

CLERK-TREASURER
TOWN OF EDWARDSPORT
FEDERAL FINDINGS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the Town's management establish controls, including segregation of duties, related to the grant agreement and the Reporting compliance requirement.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Town of Edwardsport
306 S 4th St
Edwardsport, IN 47528
812-735-5498
812-735-3256 fax

CORRECTIVE ACTION PLAN

FINDING 2014-001

Contact Person Responsible for Corrective Action: Connie Dinkins
Contact Phone Number: 812-735-5498

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

We do not anticipate qualifying for a Federal Single Audit in the near future. However, if we do again, a Board member will review and sign off on the Schedule of Expenditures of Federal Awards.

Anticipated Completion Date: Immediately

Connie L. Dinkins
(Signature)

Clerk Treasurer
(Title)

4-18-18

Town of Edwardsport
306 S 4th St
Edwardsport, IN 47528
812-735-5498
812-735-3256 fax

CORRECTIVE ACTION PLAN

FINDING 2014-002

Contact Person Responsible for Corrective Action: Connie Dinkins
Contact Phone Number: 812-735-5498

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

Internal control standards were adopted by Ordinance #2016-005. The Clerk-Treasurer and Board members attended internal control training on November 7, 2016. Internal control procedures are being implemented.

Anticipated Completion Date: Correction is ongoing.

Connie L. Dinkins
(Signature)

Clerk Treasurer
(Title)

4-30-18

Town of Edwardsport
306 S 4th St
Edwardsport, IN 47528
812-735-5498
812-735-3256 fax

CORRECTIVE ACTION PLAN

FINDING 2014-003

Contact Person Responsible for Corrective Action: Connie Dinkins
Contact Phone Number: 812-735-5498

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

This grant has ended. For any future grants, a Board member will review and sign off on all grant reports prepared by the Clerk-Treasurer.

Anticipated Completion Date: Immediately

Connie L. Dinkins

(Signature)

Clerk Treasurer

(Title)

4-18-18

CLERK-TREASURER
TOWN OF EDWARDSPORT
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

The same comment also appeared in prior Report B49357.

Bank account reconciliations were not presented for the audit period.

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."

CONDITION OF RECORDS - RECEIPTS

The following deficiencies related to collections and receipts were identified:

1. Four deposits to the Town's bank account, totaling \$2,658, and four deposits to the Water Utility's bank account, totaling \$16,785, were deposited later than the next business day. Deposits ranged from two days to more than a month after the receipt of the funds.

Indiana Code 5-13-6-1(d) states in part: . . .

"A city . . . or a town shall deposit funds not later than the next business day following the receipt of the funds in depositories:

- (1) selected by the city or town as provided in an ordinance adopted by the city or the town; and
- (2) approved as depositories of state funds."

Effective July 1, 2015, Indiana Code 5-13-6-1(g) states in part:

"The following are not required to deposit funds on the business day following receipt if the funds on hand do not exceed five hundred dollars (\$500): . . .

- (3) A city or town required to deposit funds under subsection (d). . . ."

2. Fifteen deposits to the Town's bank account, totaling \$47,326, and sixteen deposits to the Water Utility's bank account, totaling \$36,732, were made without a corresponding receipt being issued to identify the source of the funds.

Receipts shall be issued and recorded at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

3. Water and Wastewater Utility collections were all deposited into the Water Utility bank account. At the end of the month, the collections for the Wastewater Utility were transferred from the Water Utility bank account into the Wastewater Utility bank account. Utility collection reports were not retained or otherwise available to validate the amount of utility collections that were transferred into the Wastewater Utility bank account during the audit period.

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

Indiana Code 5-15-6-3 states:

"No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

- (1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.
- (2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration."

COUNCIL MINUTES

The same comment also appeared in prior Report B49357.

The Clerk-Treasurer presented minutes of Town Council meetings for the months of February, August, and December that were found in old files. These minutes were not signed, it could not determine if they were the official actions of the Town Council. Minutes were not presented for the remaining months of the audit period.

Indiana Code 36-5-6-6(a) states in part:

"The clerk-treasurer shall do the following: . . .

- (9) Serve as clerk of the legislative body by attending meetings and recording its proceedings. . . ."

Indiana Code 5-14-1.5-4 states in part:

". . . (b) As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and placed of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.
- (5) Any additional information required under IC 5-1.5-2-2.5.

(c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

ERRORS ON CLAIMS

The same comment also appeared in prior Reports B29063, B33391, B41365, and B49357.

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

The following errors on claims were identified:

- There were 18 claims totaling \$7,003 that were paid without adequate documentation to support the purchase that was made. The validity of these disbursements could not be verified.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

- Claims were not prepared for any payments that were made by electronic funds transfer. No other documentation was presented for audit to support these payments.

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

- There was no evidence during the audit period that the Clerk-Treasurer, as fiscal officer, audited or certified the invoice being paid was true and correct prior to payment being made.

Indiana Code 5-11-10-1.6 states in part:

"... (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: . . .

- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; . . ."

ORDINANCES NOT PRESENTED

A similar comment also appeared in prior Reports B33391, B41365, and B49357, entitled *COMPENSATION AND BENEFITS*.

Ordinances adopted by the Town Council during the audit period were not recorded or retained by the Clerk-Treasurer.

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

Indiana Code 36-5-2-10.2 states:

"Within a reasonable time after an ordinance of the legislative body is adopted, the clerk-treasurer shall record it in a book kept for that purpose. The record must include:

- (1) the signature of the executive;
- (2) the attestation of the clerk-treasurer; and
- (3) the date of each recorded item.

The record or a certified copy of it constitutes presumptive evidence of the adoption of the ordinance."

Indiana Code 5-15-6-3 states:

"No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

- (1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.
- (2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written permission of the administration."

PUBLIC RECORDS RETENTION

A similar comment also appeared in prior Reports B29063, B33391, B41365, and B49357, entitled *PRESCRIBED FORMS*.

The following prescribed forms were either not in use or not presented for audit:

- Ledger of Receipts, Disbursements, and Balances (City and Town Form No. 208)
- Ledger of Appropriations, Encumbrances, Disbursements, and Balances (City and Town Form No. 209)
- Simplified Cash Journal - Water Utility - Class C (Utility Form No. 319)
- Simplified Cash Journal - Wastewater Utility - Class C (Utility Form No. 323)
- Consumer's Ledgers - Water Utility (Utility Form No. 321)
- Guarantee Deposit Receipt (Utility Form No. 310)
- Guarantee Deposit Register (Utility Form No. 314)
- Payroll Schedule and Voucher (General Form No. 99)

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

In addition to the prescribed forms listed above, Internal Revenue Service Wage and Tax Statement (Form W-2) was not presented for audit.

Indiana Code 5-15-6-3 states:

"No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

- (1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.
- (2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration."

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

REQUIRED REPORTS

The same comment also appeared in prior Report B49357.

The Annual Financial Report for 2014 was filed on May 20, 2015, which was 80 days past the due date.

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."

TAXES NOT PAID

The same comment also appeared in prior Report B49357.

The Town did not remit all required payments for payroll taxes, utility receipts tax, and sales tax during the audit period. Sufficient records were not available to determine the number of payments or the total amount of taxes not remitted timely, or the amount of penalties and interest paid on prior years' delinquent tax payments.

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 EDWARDSPORT
EXIT CONFERENCE

The contents of this report were discussed on May 14, 2018, with Connie Dinkins, Clerk-Treasurer; Darrell Julian, Jr., President of the Town Council; and Dan Dinkins, Town Council member.

TOWN COUNCIL
TOWN OF EDWARDSPORT

TOWN COUNCIL
TOWN OF EDWARDSPORT
AUDIT RESULT AND COMMENT

ERRORS ON CLAIMS

The same comment also appeared in prior Reports B29063, B33391, B41365, and B49357.

During the audit period, there was no evidence that claims were allowed by the Town Council prior to payment being made. Instead, claims were approved at Town Council meetings after the payments had been made.

Indiana Code 5-11-10-1.6 states in part:

". . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

TOWN COUNCIL
TOWN OF EDWARDSPORT
EXIT CONFERENCE

The contents of this report were discussed on May 14, 2018, with Darrell Julian, Jr., President of the Town Council, and Dan Dinkins, Town Council member.