

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF PITTSBORO

HENDRICKS COUNTY, INDIANA

January 1, 2012 to December 31, 2017



FILED
06/25/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Shari Ping	01-01-12 to 12-31-19
President of the Town Council	John Hart Shelby Smith	01-01-12 to 12-31-17 01-01-18 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF PITTSBORO, HENDRICKS COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Pittsboro (Town), for the period from January 1, 2012 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 Audit Report of the Town, which provides our opinions 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 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

May 15, 2018

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CLERK-TREASURER
TOWN OF PITTSBORO

CLERK-TREASURER
TOWN OF PITTSBORO
AUDIT RESULT AND COMMENT

CERTIFICATION ON INTERNAL CONTROL STANDARDS

The Town certified "yes" to both "Adopted Internal Control Standards" and "Training Received" for 2016 and 2017 within Gateway. Based on audit evidence, certifying "yes" to both questions was erroneous.

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."

CLERK-TREASURER
TOWN OF PITTSBORO
EXIT CONFERENCE

The contents of this report were discussed on May 15, 2018, with Shari Ping, Clerk-Treasurer; Jason Love, Town Manager; Doug Joiner, Town Council member; Bill Majeske, Town Council member; and Kimberly Carmean, Town Council member.

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TOWN COUNCIL
TOWN OF PITTSBORO

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TOWN OF PITTSBORO
AUDIT RESULTS AND COMMENTS

ADOPTION OF INTERNAL CONTROL STANDARDS

The Town did not adopt an acceptable minimum level of internal control standards. The Ordinance passed relating to internal controls does not meet the minimum standards as laid out by Indiana Code.

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

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; . . ."

TRAINING ON INTERNAL CONTROL STANDARDS

Documentation was not presented for audit that indicated all personnel had received training on the internal control standards and procedures.

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

"After June 30, 2016, 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 PITTSBORO
EXIT CONFERENCE

The contents of this report were discussed on May 15, 2018, with Shari Ping, Clerk-Treasurer; Jason Love, Town Manager; Doug Joiner, Town Council member; Bill Majeske, Town Council member; and Kimberly Carmean, Town Council member.