

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF ELIZABETH

HARRISON COUNTY, INDIANA

January 1, 2013 to December 31, 2017



FILED
08/07/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Hugh Burns	01-01-12 to 12-31-19
President of the Town Council	Christopher Fetz Mike Sampson Alan Worrall Mike Sampson Alan Worrall	01-01-13 to 04-30-13 05-01-13 to 08-31-14 09-01-14 to 12-31-15 01-01-16 to 04-30-17 05-01-17 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF ELIZABETH, HARRISON COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Elizabeth (Town), for the period from January 1, 2013 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 Audits Results and Comments, incorporated within this report, was not verified for accuracy.

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

July 18, 2018

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CLERK-TREASURER
TOWN OF ELIZABETH

CLERK-TREASURER
TOWN OF ELIZABETH
AUDIT RESULT AND COMMENT

CERTIFICATION OF INTERNAL CONTROL STANDARDS

The Town Council failed to provide training to all personnel over the internal control standards adopted, as required by Indiana Code 5-11-1-27(g). There was no indication that the Town Council members or the Clerk-Treasurer received the required training. However, the Clerk-Treasurer certified in the Annual Financial Reports for 2016 and 2017 that all required personnel had received the training.

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."

CLERK-TREASURER
TOWN OF ELIZABETH
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2018, with Hugh Burns, Clerk-Treasurer; Alan Worrall, President of the Town Council; Mike Sampson, Town Council member; and George V. Tuell, Town Council member.

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TOWN COUNCIL
TOWN OF ELIZABETH

TOWN COUNCIL
TOWN OF ELIZABETH
AUDIT RESULT AND COMMENT

TRAINING OVER INTERNAL CONTROL STANDARDS

The Town Council failed to provide training to all personnel over the internal control standards adopted, as required by Indiana Code 5-11-1-27(g). There was no indication that the Town Council members or the Clerk-Treasurer received the required training.

Indiana Code 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 ELIZABETH
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2018, with Alan Worrall, President of the Town Council; Mike Sampson, Town Council member; and George V. Tuell, Town Council member.