

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF NEWBURGH

WARRICK COUNTY, INDIANA

January 1, 2017 to December 31, 2017



**FILED**  
09/05/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jon Lybarger	01-01-16 to 12-31-19
President of the Town Council	Anne Rust Aurand Leanna K. Hughes	01-01-17 to 12-31-17 01-01-18 to 12-31-18
Utility Office Manager	Susan Helms	01-01-17 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF NEWBURGH, WARRICK COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Newburgh (Town), for the period from January 1, 2017 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 Statement Audit Report of the Town, which provides our opinion on the Town's financial statement. This report may be found at [www.in.gov/sboa/](http://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

August 13, 2018

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CLERK-TREASURER  
TOWN OF NEWBURGH

CLERK-TREASURER  
TOWN OF NEWBURGH  
AUDIT RESULT AND COMMENT

**OVERDRAWN CASH BALANCE**

The financial statement included the following fund with an overdrawn cash balance at December 31, 2017:

<u>Fund</u>	<u>Amount Overdrawn December 31, 2017</u>
General Fund	\$ 270,159

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  
TOWN OF NEWBURGH  
EXIT CONFERENCE

The contents of this report were discussed on August 13, 2018, with Jon Lybarger, Clerk-Treasurer; Christy Powell, Town Manager; Leanna K. Hughes, President of the Town Council; William F. Kavanaugh, Town Council member; Susan Helms, Utility Office Manager; Chris Wischer, Town Attorney; and Gordon H. Bennett, A/P Clerk.