

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

SUPPLEMENTAL COMPLIANCE REPORT  
OF  
TOWN OF CHANDLER  
WARRICK COUNTY, INDIANA  
January 1, 2016 to December 31, 2017



**FILED**  
09/21/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Brian Pace	01-01-16 to 12-31-19
President of the Town Council	Tonya Wester	01-01-16 to 12-31-18
Utility Clerk	Misty R. Denk	01-01-16 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

This report is supplemental to our audit report of the Town of Chandler (Town), for the period from January 1, 2016 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 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

August 30, 2018

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CLERK-TREASURER  
TOWN OF CHANDLER

CLERK-TREASURER  
TOWN OF CHANDLER  
AUDIT RESULT AND COMMENT

***TRAINING ON INTERNAL CONTROL STANDARDS***

Training on internal controls had not been provided to all Town personnel. The Clerk-Treasurer certified on the Annual Financial Report for 2016 and 2017 that all required personnel had received training concerning the internal control standards and procedures. Therefore, the certifications were incorrect.

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 CHANDLER  
EXIT CONFERENCE

The contents of this report were discussed on August 30, 2018, with Brian Pace, Clerk-Treasurer; Tonya Wester, President of the Town Council; and Misty R. Denk, Utility Clerk.

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TOWN COUNCIL  
TOWN OF CHANDLER

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TOWN OF CHANDLER  
AUDIT RESULT AND COMMENT

***TRAINING ON INTERNAL CONTROL STANDARDS***

Training on internal controls was not provided to all Town personnel as required by statute.

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 CHANDLER  
EXIT CONFERENCE

The contents of this report were discussed on August 30, 2018, with Brian Pace, Clerk-Treasurer; Tonya Wester, President of the Town Council; and Misty R. Denk, Utility Clerk.