

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF MONROVIA

MORGAN COUNTY, INDIANA

January 1, 2013 to December 31, 2017



**FILED**  
10/11/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Brenda Prough Paula Olleman Iona Jackson	01-01-11 to 12-31-14 01-01-15 to 06-30-15 07-01-15 to 12-31-18
President of the Town Council	Robert Marley	01-01-13 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF MONROVIA, MORGAN COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Monrovia (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 Statement and Federal Single Audit Report of the Town, which provides our opinion on the Town's financial statement and federal program compliance. 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 describe 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

September 7, 2018

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CLERK-TREASURER  
TOWN OF MONROVIA

CLERK-TREASURER  
TOWN OF MONROVIA  
AUDIT RESULT AND COMMENT

***PENALTIES, INTEREST, AND OTHER CHARGES***

The same comment also appeared in prior Report B42943.

The Town paid penalties, interest, and other charges during the years 2013 and 2014 to the Internal Revenue Service in the amount of \$3,209.94. The penalties, interest, and late fees were assessed for several quarters in 2012, 2013, and 2014 because the Town did not remit payroll withholding payments and/or submit required reports on a timely basis.

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 MONROVIA  
EXIT CONFERENCE

The contents of this report were discussed on September 7, 2018, with Robert Marley, President of the Town Council, and Iona Jackson, Clerk-Treasurer.