

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF WEST COLLEGE CORNER

UNION COUNTY, INDIANA

January 1, 2013 to December 31, 2017



**FILED**  
01/18/2019



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Clerk-Treasurer:	
Audit Result and Comment:	
Internal Control over Financial Transactions and Reporting.....	6
Official Response.....	7
Exit Conference .....	8

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Judith Burke Starr	01-01-13 to 12-31-19
President of the Town Council	Juanita Fenwick Carolyn Portwood	01-01-13 to 12-31-16 01-01-17 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF WEST COLLEGE CORNER, UNION COUNTY, INDIANA

This report is supplemental to our audit report of the Town of West College Corner (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 opinion on the Town's financial statements. 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

November 29, 2018

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CLERK-TREASURER  
TOWN OF WEST COLLEGE CORNER

CLERK-TREASURER  
TOWN OF WEST COLLEGE CORNER  
AUDIT RESULT AND COMMENT

***INTERNAL CONTROL OVER FINANCIAL TRANSACTIONS AND REPORTING***

There were deficiencies in the internal control system of the Town related to financial transactions and reporting. There was a lack of segregation of duties as the Town had not separated incompatible activities related to receipts. The Clerk-Treasurer is primarily responsible for all aspects of receipting with no compensating controls in place.

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, Uniform Internal Control Standards for Indiana Political Subdivisions. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

TOWN OF WEST COLLEGE CORNER, INDIANA  
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(This is an equal opportunity employer)

November 29, 2018

RE: Response;  
Indiana State Board of Account:

OFFICIAL RESPONSE:

I AM RESPONDING TO MY EXIT CONFERENCE RESULTS CONCERNING THE INTERNAL CONTROL ON RECEIPTS IN THE CLERK-TREASURER'S OFFICE.

THE REPORT ON THE CONTROL ON FINANCIAL RECEIPTS WAS NOTED.

THIS OFFICE USUALLY HAS ONE PERSON IN THE OFFICE AT ANY ONE TIME.

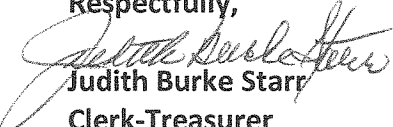
THE RECEIPTS RECEIVED ARE POSTED IN THE RECEIPT BOOK, THE TOWN LEDGERS AND ON THE EXCEL PROGRAM FOR RECEIPTS THE CLERK-TREASURER SET UP.

THE RECEIPTS ARE DEPOSITED IN THE BANK RIGHT AWAY, AS THE CLERK-TREASURER DOES NOT KEEP ANY MONIES IN THE OFFICE AT ANYTIME.

THE STATE AUDITOR, Mr. JOSH BRESSER ADVISED THE CLERK-TREASURER TO PRINT OFF THE EXCEL RECEIPT PROGRAM EACH MONTH AND HAVE THE DEPUTY CLERK - TREASURER CHECK THE RECEIPTS RECEIVED AND SIGN THE SHEET.

THE SIGNED SHEET WILL THEN BE PLACED IN THE MONTHLY DEPOSIT FOLDER.

Thank you,  
Respectfully,

  
Judith Burke Stary  
Clerk-Treasurer  
West College Corner, Indiana

CLERK-TREASURER  
TOWN OF WEST COLLEGE CORNER  
EXIT CONFERENCE

The contents of this report were discussed on November 29, 2018, with Judith Burke Starr, Clerk-Treasurer, and Carolyn Portwood, President of the Town Council.