

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF WEST TERRE HAUTE

VIGO COUNTY, INDIANA

January 1, 2013 to December 31, 2016



FILED
02/15/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	James R. Mann	01-01-12 to 12-31-15
	Nicole Keith	01-01-16 to 12-31-18
President of the Town Council	Scott McClain	01-01-13 to 12-31-14
	Shelia Boatman	01-01-15 to 06-08-15
	Scott McClain	06-09-15 to 12-31-15
	Chuck Stranahan	01-01-16 to 12-31-17
	Shane Smith	01-01-18 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF WEST TERRE HAUTE, VIGO COUNTY, INDIANA

This report is supplemental to our audit report of the Town of West Terre Haute (Town), for the period from January 1, 2013 to December 31, 2016. 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 Report of the Town, which provides our opinion 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 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

December 20, 2018

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CLERK-TREASURER
TOWN OF WEST TERRE HAUTE

CLERK-TREASURER
TOWN OF WEST TERRE HAUTE
AUDIT RESULT AND COMMENT

FINANCIAL TRANSACTIONS AND REPORTING

On January 29, 2015, the Town issued Sewer Works Refunding Revenue Bonds to retire the Sewer Works Refunding Revenue Bonds of 1993, Series A and B. The bond proceeds of \$763,000 and the related disbursements were not recorded in the ledger. As a result, \$763,000 of receipts and disbursements were not reported on the Annual Financial Report submitted through the Indiana Gateway for Government Units financial reporting system, which was used to generate the financial statements.

Adjustments were proposed, approved by the Town, and made to the financial statements.

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](#)."

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

CLERK-TREASURER
TOWN OF WEST TERRE HAUTE
EXIT CONFERENCE

The contents of this report were discussed on December 20, 2018, with Nicole Keith, Clerk-Treasurer; Emilee Woolley, Deputy Clerk-Treasurer; and Chuck Stranahan, Town Council member.