

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF OXFORD

BENTON COUNTY, INDIANA

January 1, 2015 to December 31, 2017



**FILED**  
12/11/2019



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Clerk-Treasurer:	
Audit Result and Comment:	
Town Council Minutes Missing .....	6
Official Response.....	7
Exit Conference .....	8

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Christie Hale	01-01-12 to 12-31-19
President of the Town Council	Tina Coffman Randy Jones	01-01-15 to 12-31-16 01-01-17 to 12-31-19



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE TOWN OF OXFORD, BENTON COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Oxford (Town), for the period from January 1, 2015 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 26, 2019

(This page intentionally left blank.)

CLERK-TREASURER  
TOWN OF OXFORD

CLERK-TREASURER  
TOWN OF OXFORD  
AUDIT RESULT AND COMMENT

**TOWN COUNCIL MINUTES MISSING**

*Condition and Context*

For Town Council meetings held during the audit period, 43 of the 72 meeting minutes requested for inspection, were not available for audit.

*Criteria*

Indiana Code 5-14-1.5-4 states in part:

". . . (b) As the meeting progresses, the following memoranda shall be kept:

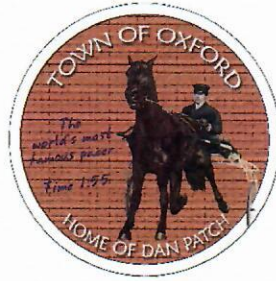
- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken by individual members if there is a roll call.
- (5) Any additional information required under section 3.5 or 3.6 of this chapter or any other statute that authorizes a governing body to conduct a meeting using an electronic means of communication.

(c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

Indiana Code 36-5-6-6(a) states in part:

"The Clerk-Treasurer shall do the following: . . .

- (9) Serve as a clerk of the legislative body by attending its meeting and recording its proceedings. . . ."



105 S Howard St.  
P.O. Box 54  
OXFORD, IN 47971-0054

Phone (765) 385-2150

Fax (765) 385-0673

oxfordct@sbcglobal.net

CHRISTIE HALE  
CLERK-TREASURER

RANDY JONES  
TOWN COUNCIL PRESIDENT

December 6, 2019

The Clerk-Treasurer recognizes per Indiana Code 36-5-6-6(a), she, "... (9) Serves as a clerk of the legislative body by attending its meeting and recording its proceedings," in a manner set forth according to Indiana Code 5-14-1.5-4. New internal control processes have been implemented for the purpose of making memorandum of Oxford town council meetings available to the public within a reasonable period of time after each town council meeting. Additionally, the Clerk-Treasurer assumes responsibility for making available for public inspection minutes recorded from meetings held January 1, 2015 through December 31, 2017.

A handwritten signature in cursive script that reads "Christie Hale".

CHRISTIE HALE

CLERK-TREASURER  
TOWN OF OXFORD  
EXIT CONFERENCE

The contents of this report were discussed on November 26, 2019, with Christie Hale, Clerk-Treasurer, and Randy Jones, President of the Town Council.