

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF CLAYPOOL

KOSCIUSKO COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
05/01/2020

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Superintendent of Water Utility	
Review Result and Comment:	
Personal Expenses	6
Exit Conference	7
Summary of Charges.....	8
Affidavit	9

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Connie Morgan	10-19-12 to 12-31-15
	Elizabeth Brewer	01-01-16 to 02-29-16
	(Vacant)	03-01-16 to 03-28-16
	Patricia Warner	04-01-16 to 12-31-19
President of the Town Council	Niki L. Miller	01-01-15 to 12-31-19
Superintendent of Water Utility	Eugene Warner	01-01-15 to 02-19-19
	Danny Warner	02-20-19 to 12-31-19
Superintendent of Wastewater Utility	Danny Warner	01-01-15 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

TO: THE OFFICIALS OF THE TOWN OF CLAYPOOL, KOSCIUSKO COUNTY, INDIANA

This report is supplemental to our review report of the Town of Claypool (Town), for the period from January 1, 2015 to December 31, 2018. It has been provided as a separate report so that the reader may easily identify any Review Results and Comments that pertain to the Town. It should be read in conjunction with our Financial Statements Review Report of the Town, which provides our conclusion 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 Review Result and Comment 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 Review Result and Comment, incorporated within this report, were not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

November 13, 2019

(This page intentionally left blank.)

SUPERINTENDENT OF WATER UTILITY
TOWN OF CLAYPOOL

SUPERINTENDENT OF WATER UTILITY
TOWN OF CLAYPOOL
AUDIT RESULT AND COMMENT

PERSONAL EXPENSES

The Town paid prescription expenses for Eugene Warner (Warner), former Superintendent of Water Utility, of \$2,299.18. The prescription expenses were not covered by the Town's health insurance plan and should have been out-of-pocket expenses for Warner. In an affidavit signed by Warner and the Clerk-Treasurer, Warner agreed to pay the Town back for prescriptions paid. Warner did not pay the Town back as of November 13, 2019.

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the unit. Any personal expenses 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)

We requested Warner, Town Council member and former Superintendent of Water Utility, to reimburse the Town in the amount of \$2,299.18. (See Summary of Charges, page 8)

SUPERINTENDENT OF WATER UTILITY
TOWN OF CLAYPOOL
EXIT CONFERENCE

The contents of this report were discussed on November 13, 2019, with Patricia Warner, Clerk-Treasurer; Niki Miller, President of the Town Council; and Eugene Warner, Town Council member.

SUPERINTENDENT OF WATER UTILITY
TOWN OF CLAYPOOL
SUMMARY OF CHARGES
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Eugene Warner, former Superintendent of Water Utility: Personal Expenses, page 6	\$ 2,299.18	\$ -	\$ 2,299.18
Totals	<u>\$ 2,299.18</u>	<u>\$ -</u>	<u>\$ 2,299.18</u>

This report was forwarded to the Office of the Indiana Attorney General.

AFFIDAVIT

STATE OF INDIANA)
LaGrange COUNTY)

We, Stacy Ross and Kathryn Mateo, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the Town of Claypool, Kosciusko County, Indiana, for the period from January 1, 2015 to December 31, 2018, is true and correct to the best of our knowledge and belief.

Stacy Ross

Kathryn Mateo
Field Examiners

Subscribed and sworn to before me this 6 day of April, 2020

Dawn Kristine Oliver
Notary Public

My Commission Expires: May 9, 2026

County of Residence: LaGrange



Dawn Kristine Oliver
Notary Public, State of Indiana
LaGrange County
Comm. # 713326
Comm. Expires May 9, 2026