

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

SUPPLEMENTAL CHARGE REPORT

OF

TOWN OF ST. JOE

DEKALB COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
05/26/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Allison N. McKean Angela K. Snyder	01-01-16 to 12-31-19 01-01-20 to 12-31-23
President of the Town Council	Thomas Moody Jeffrey Studebaker Randy Drake Daniel Davidhizar	01-01-17 to 12-31-17 01-01-18 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 12-31-20



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF ST. JOE, DEKALB COUNTY, INDIANA

This report is supplemental to our review report of the Town of St. Joe (Town), for the period from January 1, 2017 to December 31, 2018. It has been provided as a separate report so that the reader may easily identify any noncompliance resulting in charges that pertain to the Town. It should be read in conjunction with our Financial Statement Review Report of the Town, which provides our conclusion on the Town's financial statement. 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 describes the identified reportable instance of chargeable noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance that may result in charges; therefore, such noncompliance may exist that is unidentified.

Any Official Response to the Review Result and Comment, incorporated within this report, was not verified for accuracy.

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

April 14, 2020

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CLERK-TREASURER
TOWN OF ST. JOE

CLERK-TREASURER
TOWN OF ST. JOE
REVIEW RESULT AND COMMENT

PENALTIES, INTEREST, AND OTHER CHARGES

Condition and Context

Allison N. McKean (McKean), former Clerk-Treasurer, paid penalties, interest, and other charges to the Internal Revenue Service and the Indiana Department of Revenue in the amount of \$776.55, due to untimely tax payments.

We requested McKean reimburse the Town \$776.55 for the penalties, interest, and other charges. McKean reimbursed \$776.55 to the Town on May 13, 2020. (See Summary of Charges, page 8)

Criteria

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 ST. JOE
EXIT CONFERENCE

The contents of this report were discussed on April 9, 2020, with Allison N. McKean, former Clerk-Treasurer.

The contents of this report were discussed on April 14, 2020, with Angela K. Snyder, Clerk-Treasurer; Randy Drake, Town Council member; and Mary E. Simcox, Town Council member.

CLERK-TREASURER
TOWN OF ST. JOE
SUMMARY OF CHARGES
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Allison McKean, former Clerk-Treasurer:			
Penalties, Interest, and Other Charges, page 6	\$ 776.55	\$	\$
Reimbursed on May 13, 2020,			
Receipts Numbers 2121 and 2122	<u> </u>	<u>776.55</u>	<u> </u> -
Totals	<u>\$ 776.55</u>	<u>\$ 776.55</u>	<u>\$ </u> -

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