

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF INGALLS

MADISON COUNTY, INDIANA

January 1, 2016 to December 31, 2018



**FILED**  
12/11/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Kip Golden	01-01-16 to 12-31-23
President of the Town Council	Tim Green	01-01-16 to 07-08-18
	Chris Bradshaw	07-09-18 to 07-22-19
	(Vacant)	07-23-19 to 08-07-19
	Justin Gardner	08-08-19 to 12-31-19
	Scot Lawyer	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 INGALLS, MADISON COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Ingalls (Town), for the period from January 1, 2016 to December 31, 2018. 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 opinions 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 Results and Comments 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 Audit Results and Comments, incorporated within this report, was not verified for accuracy.

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

April 15, 2020

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TOWN COUNCIL  
TOWN OF INGALLS

TOWN COUNCIL  
TOWN OF INGALLS  
AUDIT RESULTS AND COMMENTS

**COMPENSATION OF OFFICERS**

*Condition and Context*

On May 29, 2018, the Town Council created a Unified Development Ordinance (UDO) Committee and approved additional compensation of \$100 per meeting. Two council members, Chris Bradshaw (Bradshaw) and Justin Gardner (Gardner), were named to the UDO Committee after the salaries of the Town Council had been set for 2018. No records of the UDO Committee meetings were maintained, and no documentation to support the payments made to UDO Committee members was presented for audit.

*Criteria*

Indiana Code 36-5-3-2(c) states: "The compensation of an elected town officer may not be changed in the year for which it is fixed, nor may it be reduced below the amount fixed for the previous year."

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation 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 Bradshaw and Gardner each reimburse the Town in the amount of \$1,300 for UDO Committee pay. (See Summary of Charges, page 8)

**OFFICIAL BOND COVERAGE**

We requested documentation of official bonds or errors and omissions insurance coverage information for Town Council members. We have not been provided official bonds or errors and omissions insurance coverage information as of the date of issuance of this report.

The Town obtained an official bond for Clerk-Treasurer, Kip Golden, for the period January 1, 2018 to December 31, 2018, in the amount of \$100,000.

TOWN COUNCIL  
TOWN OF INGALLS  
EXIT CONFERENCE

The contents of this report were discussed on April 15, 2020, with Kip Golden, Clerk-Treasurer; Scot Lawyer, President of the Town Council; Chris Bradshaw, former Town Council member; and Justin Gardner, former Town Council member.

TOWN COUNCIL  
TOWN OF INGALLS  
SUMMARY OF CHARGES  
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Chris Bradshaw, former Town Council member: Compensation of Officers, page 6	<u>\$ 1,300</u>	<u>\$ -</u>	<u>\$ 1,300</u>
Justin Gardner, former Town Council member: Compensation of Officers, page 6	<u>\$ 1,300</u>	<u>\$ -</u>	<u>\$ 1,300</u>

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

AFFIDAVIT

STATE OF INDIANA )  
Henry COUNTY )

We, Ross Deitrich and Brett Johnson, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the Town of Ingalls, Madison County, Indiana, for the period from January 1, 2016 to December 31, 2018 is true and correct to the best of our knowledge and belief.

Ross Deitrich

Brett Johnson  
Field Examiners

Subscribed and sworn to before me this 30<sup>th</sup> day of April, 2020

Tammy Kaye Murphy  
Notary Public

My Commission Expires: 04/02/28

County of Residence: Henry

