

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF TOPEKA

LAGRANGE COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
12/22/2020

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Clerk-Treasurer:	
Audit Result and Comment:	
Overdrawn Cash Balances	6
Exit Conference	7

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Naomi Miller	01-01-19 to 12-31-20
President of the Town Council	Ron Troyer	01-01-19 to 12-31-20



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF TOPEKA, LAGRANGE COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Topeka (Town), for the period from January 1, 2019 to December 31, 2019. 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 Statement Audit Report of the Town, which provides our opinions 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 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 15, 2020

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CLERK-TREASURER
TOWN OF TOPEKA

CLERK-TREASURER
TOWN OF TOPEKA
AUDIT RESULT AND COMMENT

OVERDRAWN CASH BALANCES

The same comment also appeared in the immediately prior Report B54875.

Condition and Context

The following funds had overdrawn cash balances as of December 31, 2019:

Fund	Amount Overdrawn
2015 REDEV. TIF B&I	\$ 221,375
BOND & INTEREST RESERVE	5,049

Criteria

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

CLERK-TREASURER
TOWN OF TOPEKA
EXIT CONFERENCE

The contents of this report were discussed on December 15, 2020, with Naomi Miller, Clerk-Treasurer, and Ron Troyer, President of the Town Council.