

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF PLAINFIELD

HENDRICKS COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**

10/13/2021



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Mark Todisco	01-01-19 to 12-31-21
President of the Town Council	Robin Brandgard	01-01-19 to 12-31-21
Public Works Executive Director	Jason Castetter	01-01-19 to 12-31-21



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF PLAINFIELD, HENDRICKS COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Plainfield (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/](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

September 30, 2021

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CLERK-TREASURER  
TOWN OF PLAINFIELD

CLERK-TREASURER  
TOWN OF PLAINFIELD  
AUDIT RESULT AND COMMENT

***CERTIFICATION ON INTERNAL CONTROL STANDARDS***

*Condition and Context*

The Town incorrectly certified in the Annual Financial Report that Town personnel had received training regarding internal control standards as adopted by the Town. The Town was unable to provide documentation that the requisite personnel hired during the audit period had completed the training on internal control standards.

*Criteria*

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."



## TOWN OF PLAINFIELD

206 W. Main Street Plainfield, Indiana 46168

Phone (317) 839-2561 Fax (317) 838-5236

www.townofplainfield.com

### TOWN COUNCIL

October 7<sup>th</sup>, 2021

To: State Board of Accounts.

#### **ROBIN G. BRANDGARD**

*President*

Public Safety

#### **BILL KIRCHOFF**

*Vice-President*

Street Department  
Stormwater

#### **KENT McPHAIL**

Development Services  
Economic Development

#### **DAN BRIDGET**

Wastewater

#### **LANCE K. ANGLE**

Parks Department  
Public Relations

The Clerk Treasurer, Town of Plainfield, response to the Training on Internal Controls Standards Audit results for 2019. The HR department will be processing Orientation for all new Employees. HR will certify that all employees will receive the following training concerning internal controls standards and procedures as required by Ind Cod 5-11-1-27(g) (2) and following the Town of Plainfield's Ordinance 17-2016 which states that all personnel receive training concerning the internal control procedures.

Upon completion of reviewing the Internal Control video the employee will sign the attached document and the HR specialist will sign and issue to the Clerk Treasurer for his signature. The Clerk Treasur will make a copy and issue the completed form back to the HR department. Both Departments will keep a copy and retain an excel sheet for record of all new employees completing this training step for internal controls. This will establish a check and balance on this process requested by the Town Council.

Thank you.

Mark Todisco  
Clerk Treasurer  
Town of Plainfield

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#### **MARK J. TODISCO**

Clerk-Treasurer

#### **ANDREW J. KLINGER**

Town Manager

#### **MELVIN R. DANIEL**

Town Attorney

CLERK-TREASURER  
TOWN OF PLAINFIELD  
EXIT CONFERENCE

The contents of this report were discussed on September 30, 2021, with Mark Todisco, Clerk-Treasurer; Robin Brandgard, President of the Town Council; Crissy Livengood, Staff Accountant; and Andrew Klinger, Town Manager.

TOWN COUNCIL  
TOWN OF PLAINFIELD

TOWN COUNCIL  
TOWN OF PLAINFIELD  
AUDIT RESULT AND COMMENT

**TRAINING ON INTERNAL CONTROL STANDARDS**

*Condition and Context*

The Town Council did not ensure that all applicable personnel had received training concerning the internal control standards and procedures adopted by the Town. Of the personnel selected for testing, documentation that employees had received training on internal control standards was not presented for audit for eight new employees.

*Criteria*

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that: . . .

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

TOWN COUNCIL  
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EXIT CONFERENCE

The contents of this report were discussed on September 30, 2021, with Mark Todisco, Clerk-Treasurer; Robin Brandgard, President of the Town Council; Crissy Livengood, Staff Accountant; and Andrew Klinger, Town Manager.