

**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, 2020 to December 31, 2020



**FILED**  
11/18/2021



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Mark Todisco	01-01-20 to 12-31-21
President of the Town Council	Robin Brandgard	01-01-20 to 12-31-21
Public Works Executive Director	Jason Castetter	01-01-20 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, 2020 to December 31, 2020. 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

November 9, 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

November 10<sup>th</sup>, 2021

### **ROBIN G. BRANDGARD**

*President*  
Public Safety

To: State Board of Accounts:

### **BILL KIRCHOFF**

*Vice-President*  
Street Department  
Stormwater

The Clerk Treasurer, Town of Plainfield, response to the Training on Internal Controls Standards Audit results for 2020. 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.

### **KENT McPHAIL**

Development Services  
Economic Development

Upon completion of reviewing the Internal Control video the employee will sign the attached document and the HR specialist will have a list of new employees with signed documents confirming their internal training. The Clerk Treasurer's Payroll Specialist who will keep a list to match up with the HR list. Both Departments will have a list of new employees and forms for their records that have completed the training steps for internal controls. The Clerk Treasurer Office will conduct a monthly audit to match up the list of new employees to the list provided by the Human Resource Department.

### **DAN BRIDGET**

Wastewater

### **LANCE K. ANGLE**

Parks Department  
Public Relations

Thank you

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### **MARK J. TODISCO**

Clerk-Treasurer

Mark J. Todisco

Clerk Treasurer

### **ANDREW J. KLINGER**

Town Manager

Town of Plainfield

### **MELVIN R. DANIEL**

Town Attorney

CLERK-TREASURER  
TOWN OF PLAINFIELD  
EXIT CONFERENCE

The contents of this report were discussed on November 9, 2021, with Mark Todisco, Clerk-Treasurer; Robin Brandgard, President of the Town Council; Teresa McKinney, Deputy Clerk-Treasurer; 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 on 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 six 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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