

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF WABASH

WABASH COUNTY, INDIANA

January 1, 2019 to December 31, 2020



FILED
12/14/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Wendy D. Frazier	01-01-19 to 12-31-21
Mayor	Scott A. Long	01-01-19 to 12-31-21
President of the Board of Public Works and Safety	Scott A. Long	01-01-19 to 12-31-21
President Pro Tempore of the Common Council	Eric E. Schoening Bryan W. Dillon John S. Burnsworth	01-01-19 to 12-31-19 01-01-20 to 12-31-20 01-01-21 to 12-31-21



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF WABASH, WABASH COUNTY, INDIANA

This report is supplemental to our audit report of the City of Wabash (City), for the period from January 1, 2019 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 City. It should be read in conjunction with our Financial Statement Audit Report of the City, which provides our opinions on the City'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 8, 2021

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CITY COURT
CITY OF WABASH

CITY COURT
CITY OF WABASH
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

A similar comment also appeared in prior Reports B40965, B43050, B44207, B45602, B50372, B50401, B50403, and B56318, entitled *BANK ACCOUNT RECONCILIATIONS*.

Condition and Context

Depository reconciliations of the City Court fund balance to the bank account balance were prepared monthly; however, the reconciliations prepared did not balance to the ledger. Unidentified variances noted during the last eight years have resulted in an unidentified cash long of \$1,460 at December 31, 2019, and \$1,978 at December 31, 2020.

Criteria

Indiana Code 5-13-6-1(e) states:

"All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for City and Town Courts, Chapter 4)

CITY COURT
CITY OF WABASH
EXIT CONFERENCE

The contents of this report were discussed on December 8, 2021, with Wendy D. Frazier, Clerk-Treasurer; Scott A. Long, Mayor; Timothy A. Roberts, City Court Judge; Jennifer M. Thomas, City Court Clerk; John S. Burnsworth, President Pro Tempore of the Common Council; Todd C. Titus, Board of Public Works and Safety member; and James R. Reynolds, Board of Public Works and Safety member.