

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF CENTERVILLE

WAYNE COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED

12/27/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Susan E. Dillman	01-01-20 to 08-20-21
	(Vacant)	08-21-21 to 08-22-21
	Janice Roberts	08-23-21 to 09-13-21
	Richard K. Tincher	09-14-21 to 12-31-21
President of the Town Council	Daniel Wandersee	01-01-20 to 12-31-21
Superintendent of Utilities	Kevin Slick	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 CENTERVILLE, WAYNE COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Centerville (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/.

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 9, 2021

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CLERK-TREASURER
TOWN OF CENTERVILLE

CLERK-TREASURER
TOWN OF CENTERVILLE
AUDIT RESULT AND COMMENT

OVERDRAWN CASH BALANCES

Condition and Context

The cash balance of the Trash & Garbage Pickup fund was overdrawn for the entirety of the audit period.

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 CENTERVILLE
EXIT CONFERENCE

The contents of this report were discussed on December 9, 2021, with Richard K. Tincher, Clerk-Treasurer, and Dan Wandersee, President of the Town Council.