

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF WESTPORT

DECATUR COUNTY, INDIANA

January 1, 2021 to December 31, 2021



**FILED**

11/23/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Gloria Alumbaugh	01-01-21 to 12-31-22
President of the Town Council	Harry Pray III	01-01-21 to 12-31-22
Superintendent of Utilities	Damon Land	01-01-21 to 12-31-22



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF WESTPORT, DECATUR COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Westport (Town), for the period from January 1, 2021 to December 31, 2021. 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 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.

Beth Kelley, CPA, CFE  
Deputy State Examiner

November 14, 2022

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CLERK-TREASURER  
TOWN OF WESTPORT

CLERK-TREASURER  
TOWN OF WESTPORT  
AUDIT RESULT AND COMMENT

***ANNUAL FINANCIAL REPORT***

*Condition and Context*

The Schedule of Leases and Debt information was not completed on the 2021 Annual Financial Report. The Town also misclassified its accounts receivable as accounts payable on the Schedule of Payables and Receivables.

*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](#)."

CLERK-TREASURER  
TOWN OF WESTPORT  
EXIT CONFERENCE

The contents of this report were discussed on November 14, 2022, with Gloria Alumbaugh, Clerk-Treasurer; Harry Pray III, President of the Town Council; and John Organist, Town Council member.