

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF ELLETTSVILLE

MONROE COUNTY, INDIANA

January 1, 2018 to December 31, 2021



FILED
02/14/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sandra C. Hash	01-01-18 to 12-31-23
President of the Town Council	Scott Oldham	01-01-18 to 12-31-18
	Brian Mobley	01-01-19 to 12-31-19
	Dan Swafford	01-01-20 to 12-31-20
	Scott Oldham	01-01-21 to 12-31-21
	Pamela Samples	01-01-22 to 04-11-22
	William Ellis	04-12-22 to 12-31-23
Superintendent of Water Utility	Michael Farmer	01-01-18 to 12-31-23
Superintendent of Wastewater Utility	Jeffery Farmer	01-01-18 to 12-31-23
Superintendent of Storm Water Utility	Danny Stalcup	01-01-18 to 07-01-21
	Kip Headdy	07-02-21 to 12-31-23
Utility Office Manager	Rebecca S. Wines	01-01-18 to 07-01-22
	(Vacant)	07-02-22 to 07-04-22
	Amber Ragle-Wright	07-05-22 to 12-31-23



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF THE TOWN OF ELLETTSVILLE, MONROE COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Ellettsville (Town), for the period from January 1, 2018 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 Statements Audit Report of the Town, which provides our opinions on the Town's financial statements. 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 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.

A handwritten signature in blue ink that reads 'Beth Kelley'.

Beth Kelley, CPA, CFE
Deputy State Examiner

January 30, 2023

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CLERK-TREASURER
TOWN OF ELLETTSVILLE

CLERK-TREASURER
TOWN OF ELLETTSVILLE
AUDIT RESULT AND COMMENT

CERTIFICATION ON INTERNAL CONTROL STANDARDS

Condition and Context

The Clerk-Treasurer incorrectly certified in the Annual Financial Report that all personnel defined by Indiana Code 5-11-1-27(c) had received training concerning the internal control standards adopted by the Town; however, during the audit, the Town indicated that all required personnel had not received training concerning the internal control standards.

Criteria

Indiana Code 5-11-1-27(h) states:

"After June 30, 2016, the fiscal officer of a political subdivision shall certify in writing that:

- (1) the minimum internal control standards and procedures defined under subsection (e) have been adopted by the political subdivision; and
- (2) personnel, who are not otherwise on leave status, have received training as required by subsection (g)(2).

The certification shall be filed with the state board of accounts at the same time as the annual financial report required by section 4(a) of this chapter is filed. The certification shall be filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."



TOWN OF ELLETTSVILLE
Clerk-Treasurers Office

Sandra C. Hash

January 31, 2023

State Board of Accounts
302 West Washington Street, Room E418
Indianapolis, Indiana 46204-2765
officialresponse@sboa.in.gov

RE: Official Response

To Whom it May Concern: January 30, 2023 at the exit conference of the Town of Ellettsville's audit for the years 2018 – 2021 there was an audit result and comment. It states the Clerk-Treasurer incorrectly certified on Gateway that all personnel defined by the Indiana Code 5-11-1-17(c) had received training concerning the internal control standards adopted by the Town; however, during the audit, the Town indicated that all required personnel had not received training concerning the internal control standards.

In 2016 all employees deemed necessary watched and certified that they had the required State Board of Accounts Training. This included the Clerk Treasurer and Deputy, the Utility Billing Office employees, Fire Chief, Deputy Fire Chief, Town Marshal and Chief Deputy, the Administrative Assistants, Director of Planning and the Town Council. Since that time we have trained the new hires, but unfortunately, we have missed a few. In 2021 we added the certification to the new hire process. Both the Police and Fire Department prefer to do their own new employee orientation. In 2021 the Police Department trained all their employees and provided the certifications. The Fire Department had provided internal control training through a different training process. That too has been corrected and in December of 2022 all the Firefighters have completed the training. The Street Department completed and certified the training in 2021. I was not sure if the Utility laborers needed the training since they do not handle money, but since it was pointed out at audit, we plan to have a training session in February for those employees. The Clerk Treasurer will verify annually that all employees have received the required internal control training from this point on.

Sincerely,

Sandra C. Hash
Ellettsville Clerk Treasurer

1150 West Guy McCown Drive • Post Office Box 8 • Ellettsville Indiana • 47429
Phone: 812-876-3860 • Fax: 812-876-3491

CLERK-TREASURER
TOWN OF ELLETTSVILLE
EXIT CONFERENCE

The contents of this report were discussed on January 30, 2023, with Sandra C. Hash, Clerk-Treasurer, and William Ellis, President of the Town Council.

TOWN COUNCIL
TOWN OF ELLETTSVILLE

TOWN COUNCIL
TOWN OF ELLETTSVILLE
AUDIT RESULT AND COMMENT

TRAINING ON INTERNAL CONTROLS STANDARDS

Condition and Context

Two of the six Town employees tested; whose official duties included receiving, processing, depositing, disbursing, or otherwise having access to funds that belonged to the Town, had not received training over internal control standards that was developed or approved by the Indiana State Board of Accounts.

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."



Corporate Town of Ellettsville Town Council

January 31, 2023

State Board of Accounts
302 West Washington Street, Room E418
Indianapolis, Indiana 46204-2765
officialresponse@sboa.in.gov

RE: Official Response

Upon learning that not all Town Council members have watched and signed the internal controls training, a new policy will be set. Upon the first swearing in, of any newly elected official, the Town Council President will ensure the new official has watched and signed the appropriate documents.

William Ellis
Town Council President 2023

1150 West Guy McCown Drive, PO Box 8, Ellettsville Indiana, 47429
Phone: 812-876-3860 • Fax: 812-876-3491

TOWN COUNCIL
TOWN OF ELLETTSVILLE
EXIT CONFERENCE

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