

INDIANA STATE BOARD OF ACCOUNTS



AUDITS:

START TO FINISH IN A VIRTUAL WORLD

Newly Elected & Appointed Fiscal Officers August 2020



REQUIRED AUDIT ENGAGEMENTS

Indiana Code 5-11-1-9

Requires the State Examiner to examine all accounts and all financial affairs of every public entity.

Federal Grant Agreements

Federal grant agreements commonly call for an annual audit.

Debt Covenants & Bond Rating Agencies

Most financial institutions and bond rating agencies accept the SBOA audit report for their purposes.



ENGAGEMENT GOALS

Provide Opinions on Financial Information Presented by Auditee

- Unmodified, or “clean” opinion, lets readers know the information is materially correct.
- Modified opinion lets readers know there are issues that need to be taken into consideration when it comes to the information presented.

Provide Reader with Noncompliance of Federal Requirements for Major Programs and State Requirements

- Federal: Section II (Financial Statement Compliance); Section III (Major Program Compliance)
- State: Audit Results and Comments (significant or impactful to the unit and/or public)

INDIANA STATE BOARD OF ACCOUNTS - 2020



ENGAGEMENT GOALS

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INDIANA STATE BOARD OF ACCOUNTS - 2020



ENGAGEMENT GOALS

Provide Management with less Significant Noncompliance of State Requirements

- Management Letter – General Noncompliance with State Statute or SBOA Compliance Guidelines Manual

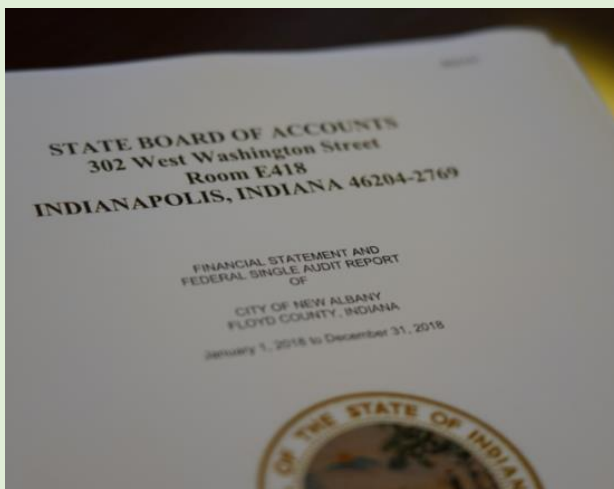


bamabaspijper.com

INDIANA STATE BOARD OF ACCOUNTS - 2020



AUDIT REPORTS



- **Audit Report**
 - *possible Supplemental Audit Report*
- **Review Report**
- **Compliance Report**
- **Management Letter**

INDIANA STATE BOARD OF ACCOUNTS - 2020



PRE-AUDIT FORMS



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INDIANA STATE BOARD OF ACCOUNTS - 2020



PRE-AUDIT FORMS

(03/20) Form 7

UNDERSTANDING THE DESIGN AND IMPLEMENTATION OF INTERNAL CONTROLS – ENTITY LEVEL Page 1 of 4

PART I – TO BE COMPLETED BY UNIT OFFICIAL

Questionnaire completed by:

Name	Title	Date

CONTROL ENVIRONMENT

1. Communication and enforcement of integrity and ethical values:

- a. What action is taken to address departures from approved policies or unacceptable conduct that might create errors on the accounting records?

- b. If fraud is alleged, what does management or the governing body (board) do to investigate the allegation, take appropriate and consistent actions against violators, and assess how relevant controls could be improved?

2. Commitment to competence:

- a. What background, education, and experience do accounting personnel have that assist them with their duties?

- b. What training do employees receive to help them maintain their accounting and financial reporting competencies?

(01/20) Form 9 City/Town

UNDERSTANDING THE ENTITY AND ITS ENVIRONMENT

Part I - Questionnaire

Questionnaire completed by:

Name	Title	Date

General Information

Name of City/Town:			
City/Town's address:			
City/Town's website:			
Primary contact:		Email address:	
Telephone number:		Fax number:	

Structure and Governance

- 1. The primary activities, programs, and services of the city/town are: (Strike through or delete any that don't apply.)

a. General Government

- 1. Planning and Zoning Activities
- 2. Providing a judicial system which is primarily responsible for handling traffic violations
- 3. Overall administration of the unit

b. Public Safety

- 1. Law Enforcement
- 2. Fire Protection
- 3. Protective Inspection
- 4. Probation

c. Street Maintenance



PRE-AUDIT FORMS

(0420) Form 13 Management Oversight of Nonaudit Services Period:

Name of Individual Designated by Management to oversee nonaudit services: _____

Title of Individual: _____

Review of nonaudit services performed:
(Management's designee should check each item as it is reviewed.)

Statement of Receipts, Disbursements, and Cash and Investment Balances:

___ Beginning cash and investments agree with prior year ending balances for each fund and for the total of all funds.

___ Ending balances are reported correctly for each fund and the total of all funds.

___ Titles of funds are reported correctly for each fund.

Notes to the Financial Statement:

___ Notes to the financial statement as compiled accurately reflect the governmental unit.

Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances:

___ Beginning cash and investments agree with prior year ending balances for each fund.

___ Ending balances are reported correctly for each fund.

___ Titles of funds are reported correctly for each fund.

Other Supplementary Schedules (Schedule of Payable and Receivables, Schedule of Leases and Debt, Schedule of Capital Assets)

___ All information is correct and presented as management intended.

All Statements, Schedules and Notes:

___ Fund names are correct. (Fund names will appear as shown in the report.)

___ Unit name is correct throughout report.

As the management designee, I have reviewed the financial statement and notes to the financial statement for each of the aforementioned items. These items were prepared by use of our books and records. Our books and records adequately support the financial statement and notes to the financial statement prepared, and accordingly, I approve these items as compiled by the State Board of Accounts. I understand that slight modifications such as spelling, grammatical and formatting errors may be corrected during the processing of our report by the State Board of Accounts. I acknowledge that the financial statement, including the notes to the financial statement, are our responsibility. I have determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation.

Name of Designee
Title
Date



ENTRANCE CONFERENCE





ENTRANCE CONFERENCE

Who is invited?

- Those charged with governance – Council President
- Management – Fiscal Officer: Clerk-Treasurer or Controller

What is discussed?

- Introduction to the Field Examiners that will be working on the audit
- General overview of:
 - Audit Objectives*
 - Management Responsibilities*
 - Audit Procedures (general, internal control, compliance)*
 - Informing Management of general records that will be requested*
 - Start date & expected issuance date*

INDIANA STATE BOARD OF ACCOUNTS - 2020



ENTRANCE CONFERENCE

Continuing Expectations

- Provide and inform attendees with a method to allow for continued communication throughout the audit process

Field Examiners will:

- Explain the objectives of the engagement
- Explain what responsibilities management has
- Inform management of audit fees
- Answer any questions regarding the audit process

INDIANA STATE BOARD OF ACCOUNTS - 2020



(01/20) Form 14 NonAudited

ENTRANCE CONFERENCE
AUDIT PERIOD: January 1, 2018 to December 31, 2019

Pursuant to statutory authority, the below named Field Examiners have been assigned to perform an audit of the financial statement of the City of Gordonville (City). The scheduled audit period is from January 1, 2018 to December 31, 2019, although circumstances may arise which would cause the audit to be extended.

The financial statement will be presented on the basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by IC 5-11-1-6, which is a comprehensive basis of accounting other than generally accepted accounting principles.

The following other information accompanying the financial statement will not be subjected to the auditing procedures applied in our audit of the financial statement, and our auditor's report will not provide an opinion or any assurance on this other information.

1. Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances
2. Schedule of Payables and Receivables
3. Schedule of Leases and Debt
4. Schedule of Capital Assets

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your financial statement is fairly presented, in all material respects, in conformity with reporting requirements established by the State Board of Accounts as allowed by IC 5-11-1-6. In addition, because the variances between the reporting requirements established by the Indiana State Board of Accounts and accounting principles generally accepted in the United States are presumed to be material, we are required to express an adverse opinion in relation to accounting principles generally accepted in the United States. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America, and will include tests of accounting records, and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit. Our reports will be addressed to The Officials of the City of Gordonville. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statement are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue reports.

Management Responsibilities

Management is responsible for the financial statement, and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statement and related notes. You agree to assume all management responsibilities relating to the financial statement, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statement and related notes and that you have reviewed and approved the financial statement and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience, evaluate the adequacy and results of those services, and accept responsibility for them.

Your responsibilities include adjusting the financial statement to correct material misstatements and conforming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statement taken as a whole.

Management is responsible for designing, implementing, and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met, and ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, and regulations. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statement in conformity with reporting

INDIANA STATE BOARD OF ACCOUNTS - 2020



(01/20) Form 14 NonAudited

Audit Coordinator who coordinates the audit engagement and supervises the assigned field staff (Interns, Field Examiners, and Audit Managers). If you should have any questions concerning your audit, please contact either the Audit Manager or Audit Coordinator over your audit. The unit will only be charged for actual time devoted to the audit. If special agency needs require the examiners to temporarily work on another engagement, we will advise you accordingly. The rate will be as described in IC 5-1-4-3 which will be deducted from the property tax distribution received from the County Auditor if you have a general fund tax rate. Your cooperation, the condition and completeness of records, and audit problems or special conditions encountered may cause the actual audit days to result in increased or decreased audit costs.

We appreciate the opportunity to be of service to your governmental unit and believe this letter accurately summarized the significant terms of our engagement. If you have any questions, please let us know. By signing below, you agree with the terms of our engagement as described in this letter.

 Management's Signature

 Title

 Field Examiners Date

 Governance's Signature

 Audit Manager and Email Address Title

 Date

 Audit Coordinator and Email Address

Entrance Conference Form 14

- Will be emailed to you
- Signed copy required
- You can print, sign, and return to FE

INDIANA STATE BOARD OF ACCOUNTS - 2020



ENTRANCE CONFERENCE



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INDIANA STATE BOARD OF ACCOUNTANTS - 2020

The Audit Process

- Preliminary Work
- Entrance Conference
- Virtual/Remote Audit
- Auditing Procedures
- Exit Conference
- Reports



Needpix.com

What is a Virtual/Remote Audit?

Email, Telephone, Video Conferences

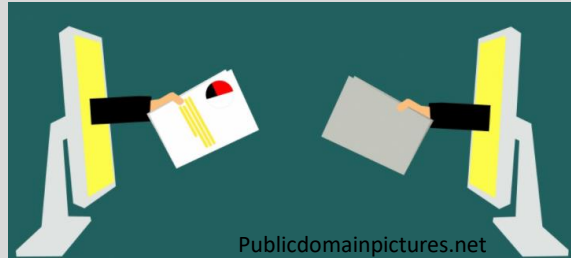
COVID -19 Protocol

Forms Prior to Audit

Gateway Direct Request email

Monthly & Annual Uploads

Computer webcam/microphone or telephone



Indiana State Board of Accounts

Communication

Weekly Contact

- Teams Video Calls
- Telephone Calls
- Emails

Items to be discussed

- Records or Information needed
- Questions related to audit work
- Progress of the audit
 - Schedule
- Any concerns you may have



Direct Requests for Uploads

Direct Requests

How do I know a request has been made?

Email from no-reply-gateway@sboa.in.gov

Request for specific file or item with detailed description

Instructions on how to upload

- through Monthly and Annual Engagement Uploads

What do I do?

Acknowledge request

Provide time-frame

Email field examiner when item has been uploaded



Monthly and Annual Engagement Uploads

Year: 2019

Use the form below to find and upload documents required for audit support. **Note: This information is for the State Board of Accounts internal use only and will not be made available on the Gateway Public site.**

File Upload Status: The current upload status is viewable in the table below. Any objects with a red X need to be uploaded. To view a previous upload, click on the download icon in the table. To delete a previous upload, click on the delete icon for that record in the status table.

To upload new files: Select which set of files need to be uploaded using the Select Upload Group dropdown. Next, select the specific file from the Select File Type dropdown on the right. The user will be able to upload files using the Browse and Upload buttons in the Provide File section. In some cases, an option will appear in the Provide File section allowing a user to provide a link instead of uploading a file. To do this, select the Web Link option and paste the link in the textbox labeled Provide Link.











To complete the entry: Click on the button marked Submit. The status table will be updated. Multiple files may be uploaded for each Upload Group and File Type. If a file needs to be reloaded, the user should delete that file from the status table first.

Select Upload Group	Select File Type	Provide File
Direct Request ▾	Audit Request ▾ Please upload the requested audit files.	Upload file (xls, xlsx, doc, docx, jpg, pdf, gif, tif, png) Choose File No file chosen
		Submit

Status	2019 Required Uploads	Upload Date	Uploaded By	Download	Delete

Direct Requests

Scroll down passed monthly and annual uploads to see -

Direct Request					
✓	Audit Request				
	<i>DelegationForm</i>	3/17/2020 2:41:57 PM	akarl@sboa.in.gov		
✓	GAAP FILES				
	<i>DelegationForm</i>	3/17/2020 2:42:34 PM	akarl@sboa.in.gov		
✓	Audit Request				
	<i>007_UnderstandingIC_2001</i>	3/19/2020 2:20:09 PM	akarl@sboa.in.gov		
✓	GAAP FILES				
	<i>009_UnitEnvironmentCounty_2001</i>	3/19/2020 2:20:47 PM	akarl@sboa.in.gov		
✓	Audit Request				
	<i>16-INF-02</i>	8/21/2020 6:36:16 AM	sgordon@sboa.in.gov		

What documents are normally requested?

Written policies and procedures (Internal Controls, Travel, Employee Benefits, etc.)

Internal Control Training Certifications

Board Minutes (include to current date)

Ordinances and Resolutions

Contracts

Financial Records (ledger)

Bank Reconcilements and Bank Statements

Grant Awards and Agreements (Federal and State)

Debt Documents

Capital Assets Schedule

Receipts

Accounts Payable Vouchers with supporting documentation

Payroll records

Financial Reports filed with other State or Federal Agencies (withholdings)



How Do I Prepare for an Audit?

- File AFR, 100R, Monthly and Annual Uploads on time.
- Document Internal Control Procedures and Evidence of Procedures.
- Maintain a file of all policies (travel, benefits, credit cards, etc.)
- Reconcile bank accounts monthly.
- Post records timely (ledger, capital assets, debt, investments, etc).
- File supporting documentation for expenses in an orderly fashion.
- Issue receipts and deposit money on a timely basis.
- Keep explanations for unusual items (attorney opinions, etc.)
- Keep a list of questions or items you want to tell the field examiner.
- Call Todd and Susan!

What are the field examiners looking for?

Understanding of Internal Controls

Prior Period Follow Up

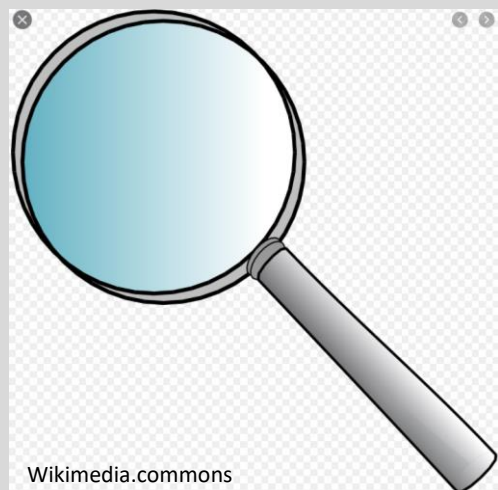
- Audit Results and Comments
- Management Letter Comments
- Verbal Comments
- Significant or Unusual subsequent events

Financial Statement Information

Receipts

Disbursements

Compliance



What are some examples of compliance procedures?

- Internal Controls (procedures and evidence of procedures)
- Comparisons of AFR to Ledger
- Disbursements not exceeding appropriations
- Monthly bank reconcilements
- Compensation in accordance with Salary Ordinance
- Payroll remittance to IDOR + IRS
- Fund Sources and Uses
- Capital Assets
- Supporting Documentation
- MVH Restricted
- Prior comments resolved



Do I have any other responsibilities during the audit?

Request Attorney Representation Letter

Sign Management
Representation Letter



How are the audit findings communicated?

Audit Result and Comment (ARC)

Management Letters

Verbal Comments

Federal findings



Audit Result and Comment Example

ADOPTION OF AND TRAINING ON INTERNAL CONTROL STANDARDS

Condition and Context

As of December 31, 2019, the Town Council had not adopted internal control standards and procedures as required by state statute. In addition, there was no training of Town personnel concerning internal control standards and procedures during the review period.

Criteria

Indiana Code 5-11-1-27(g) states: "After June 30, 2016, the legislative body of a political subdivision shall ensure that: (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

What is a repeat comment?

HB 1031 (2017) – repeat comments have consequences.

Make sure to get an idea on how to fix problems before the field examiner leaves.★

★ If you still need help after the Exit Conference, call Todd and Susan.

File Corrective Action Plan using SBOA Template

Implement fixes immediately

Exit Conference

Draft report

Opportunity to respond to comments (Form 4) – 10 days

- electronic responses shall be sent to officialresponse@sboa.in.gov

Corrective Action Plan discussed if repeat comments in report

Official's term, email and physical addresses verified

Results of Audit are **Confidential** until report is filed

EXIT CONFERENCE

(05/20) Form 4 FS Audit and Other Engagements

EXIT CONFERENCE

Unit Examined: _____
 Period Examined: _____
 Date of Conference: _____
 Office or Department (if applicable): _____

This exit conference is being held in accordance with 5-11-5-1 and except as provided in subsections (b), (d), and (e), it is unlawful for any person, before a report is made public, to make any disclosure of the result of any examination of any public account.

In accordance with Indiana Code 5-11-5-1, the Officer or the Chief Executive Officer of the unit examined is given the opportunity to respond to the results and comments contained in the report. Your response, if any, will be bound in and become a part of our report. We ask that you initial the option selected below, sign, and date this form. Your signature is not deemed to be a concurrence with our results and comments but merely acknowledges that you understand that you have a right to respond to the report. Please note that the report is a draft prepared by the Field Examiners and is subject to editing by department directors and board members.

Initial
Below

Acknowledgement of Decision for Official Response

OPTION NO. 1: We do not wish to make an official response to the report.

OPTION NO. 2: We wish to file an official response to the results and comments in the form of a letter to be bound in the report. We understand that the letter itself will be made part of the report and any attachment or exhibit that is included and referred to in our response may not be but will be held on file with SBOA and will be made available to the public upon request. We also understand that if such response is not received by the State Board of Accounts within ten (10) days of this date, the State Board of Accounts cannot guarantee that the response will be included in the report. Any response received after the 10 day period, although there is no guarantee, may still be included in the report, if the report has not been filed at the time the response is received. The SBOA will provide an Official Response Template to complete and return either by letter or electronically. Letters should be clearly marked "OFFICIAL RESPONSE" and sent to State Board of Accounts, 302 West Washington Street, Room E 418, Indianapolis, Indiana 46204-2765. If submitted electronically, the response should be in a PDF format. Electronic responses should be sent to officialresponse@sboa.in.gov.

Initial
Below

Acknowledgement of Understanding of Requirements Concerning Repeat Findings

We understand that for the following result and comments an SBOA corrective action plan (CAP) must be completed and submitted on the SBOA website (<http://www.in.gov/sboa/5207.htm>). We acknowledge that we have been provided guidelines, instructions, and a CAP template. We also understand that we must either submit the CAP or send an email to CAP@sboa.in.gov acknowledging that we are working on the CAP by: _____

Title of repeat result and comment(s):

Initial
Below

Acknowledgement of Timeline on the Report Release Date

We understand that the earliest date our report will be issued is: _____, unless waived by the state examiner.

We have had an opportunity to review and discuss the contents of the report with the Field Examiner(s) and have initialed applicable options above relating to comments contained in the Supplemental Compliance Report.

Officials Invited to Exit	Officials Attending Exit
Signed: _____	_____
Title: _____	_____
Signed: _____	_____
Title: _____	_____
Signed: _____	_____
Title: _____	_____

NOTE TO EXAMINERS: FILE THIS FORM WITH THE WORKING PAPERS. YOU MAY NEED TO PRINT MORE THAN ONE FORM IF MULTIPLE DEPARTMENTS/OFFICES APPEAR IN THE REPORT OR A SUPPLEMENTAL REPORT. A SIGNED COPY SHOULD BE PROVIDED TO OFFICIALS.

Audit Costs

Statement of Engagement Cost for city and town engagements other than utility departments

1. Number of days spent on the audit.
2. Daily/hourly rate.
3. Report processing fees.

NOT an invoice that is to be paid

An invoice of these audit costs will be sent to your County for payment out of your next distribution

Audit Costs

Statement of Engagement Costs and Invoice for city and town engagements with utility departments

- 1. Number of days spent on the audit.
- 2. Daily/hourly rate.
- 3. Report processing fees.

The invoice for the utility audit costs should be paid to the State Board of Accounts within 30 days.



FEDERAL AUDITS

Federal Grant Agency Funder Title/Program/Disbursement Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Awarding Number	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction Road Construction - Linden Road Sum North River Rd to Westville Road Construction - Branchway/Linden Road North River Rd to South River Rd Water Line Relocation for SR30	Indiana Department of Transportation	20.205	Dis. No. 071019 Dis. No. 140094 Dis. No. 0102843	\$ - - -	\$ 195,816 135,354 672,534
Total - Highway Planning and Construction Cluster					784,204
Highway Safety Cluster Awarded Impaired Driving Countermeasures Incentive Grants I Traffic Safety/OUT Taskforce	City of Fort Wayne	20.501			4,487
National Priority Safety Programs Traffic Safety/Champion Protection	City of Fort Wayne	20.616	03-16-1020		11,722
Total - Highway Safety Cluster			03-16-1020		7,209
Total - Department of Transportation			03-16-1020		11,722
Total Federal awards expended					805,970

• **Schedule of Expenditures of Federal Awards (SEFA)**

• **Selection of Major Programs**

• **Audit of Major Programs**



FEDERAL AUDITS

CITY OF NEW HAVEN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

Federal Grant Agency Suber Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction					
Road Construction - Landon Road from North River Rd to Broadway	Indiana Department of Transportation	20.205			
Road Construction - Broadway/Landon Road from Powers St to North River Rd					
Water Line Relocation for SR50			Des. No. 071019	\$ -	\$ 186,816
			Des. No. 140094	-	135,954
			Des. No. 0102643	-	471,434
Total - Highway Planning and Construction Cluster					794,204
Highway Safety Cluster					
Accord Impaired Driving Countermeasures Incentive Grants I Traffic Safety/OUT Taskforce	City of Fort Wayne	20.601			
National Priority Safety Programs Traffic Safety/Champion Protection	City of Fort Wayne		03-16-10220		4,487
Total - Highway Safety Cluster		20.616	03-16-10135		7,272
Total - Department of Transportation					7,272
Total Federal awards expended					801,476

- Schedule of Expenditures of Federal Awards (SEFA)
- Selection of Major Programs
- Audit of Major Programs

INDIANA STATE BOARD OF ACCOUNTS - 2020



FEDERAL AUDITS

CITY OF NEW HAVEN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016

Federal Grant Agency Suber Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
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- Schedule of Expenditures of Federal Awards (SEFA)
- Selection of Major Programs
- Audit of Major Programs

INDIANA STATE BOARD OF ACCOUNTS - 2020



BS3556

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

FINANCIAL STATEMENT REPORT

FINANCIAL STATEMENT AUDIT REPORT
OF
TOWN OF PENDELTON
MADISON COUNTY, INDIANA
January 1, 2017 to December 31, 2018



FILED
10/18/2019

INDIANA STATE BOARD OF ACCOUNTS - 2020



FINANCIAL STATEMENT REPORT

TOWN OF PENDELTON
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17		Cash and Investments 12-31-17		Cash and Investments 12-31-18	
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements
GENERAL FUND	\$ 689,062	\$ 1,886,612	\$ 1,831,802	\$ 742,772	\$ 1,866,762	\$ 1,860,757
VICTOR VEHICLE HIGHWAY	302,011	908,000	491,000	438,000	530,242	502,424
LOCAL ROAD & STREET	100,423	58,237	105,780	105,780	81,670	240,208
ECONOMIC DEV. FEE BOND	1,689,028	829,344	618,267	2,292,249	887,037	940,936
Trash Collection Fee Fund	9,149	168,989	174,864	3,454	177,990	175,040
LOCAL LAW ENFORCEMENT	24,687	7,793	19,292	22,888	6,292	6,130
CLEARING RECORDS REPLETION	8,890	8,762	11,247	8,078	20,024	14,891
UNSAFE BUILDING	6,399	-	-	6,399	450	450
PARK & RECREATION	187,141	108,317	741,900	181,508	199,688	797,260
USDA FEE FUND	10,987	73,884	73,472	11,283	189,990	181,837
RAINY DAY FUND	212,776	24,288	170,851	49,067	12,243	16,254
CLUM CAP IMP - CDS TAX	41,288	10,243	42,801	6,130	9,942	5,990
CLUM CAP DEVELOPMENT	24,400	80,084	-	33,950	-	124,628
VICTIM IMPACT FUND	3,700	9,088	4,828	4,828	4,460	3,242
LOCAL PUBLIC SAFETY	32,218	174,898	206,808	6,838	187,697	114,667
PEIT CLUM	876	-	-	876	-	876
PAYROLL WITHHOLDINGS	16,983	1,944,897	1,943,213	18,967	2,112,637	2,116,852
TOWN COURT FOLIOHAW FUND	29,453	223,497	228,441	28,419	224,170	224,869
FIRE SERVICE FEE FUND	16,372	14,710	484	30,858	4,760	34,533
Park Bond Proceeds 2015	160,857	966	-	99,893	1,142	120,078
GO BOND PROCEEDS	-	1,096,765	-	1,096,765	-	98,707
LOCAL ROAD & BRIDGE MATCHING GRANT	-	-	-	-	482,260	1,034,058
GO BOND	-	-	-	-	253,260	253,260
LOCAL FUND - CONSTRUCTION NOTE	568	-	-	168	11,500	81,606
TOWN DONATIONS & GRANT	74,524	40,209	38,140	78,989	9,950	13,247
TREE DONATION	1,102	100	404	789	1,222	-
PUBLIC DEFENDER SERVICES	741	-	-	741	100	891
B.P. 38 TRANSFER	6,844	32	-	6,378	6,487	6,397
FIRE TRUCK DEBT	28,522	52,079	52,868	27,895	39,469	52,868
FIRE STATION LEASE BA	61,278	84,000	112,000	52,430	27,843	31,437
TOWN HALL LEASE	22,239	88,844	90,099	26,284	30,269	40,181
PARK DONATION	305,838	437,790	493,832	282,898	495,523	486,857
POLICE LEASE BA	25,872	-	-	25,872	-	25,872
PARK DONATION	82,523	24,858	44,737	82,644	39,164	19,414
STORAGE BUSINESS	48,441	28,458	49,071	123,028	20,086	29,343
ELECTRIC OPERATING FUND	439,474	8,824,931	7,024,847	239,059	7,226,000	7,114,931
ELECTRIC METER SERVICE	2,216,190	571,264	490,144	2,299,260	610,847	1,089,231
ELECTRIC DEPRICIATION	-	10,969	-	10,969	-	10,969
Electric Energy Inventory	185,236	897,218	638,168	68,888	247,247	169,837
ELECTRIC BOND & INT FUND	487,607	2,200	313,457	166,500	169,029	157,105
ELECTRIC DEBT RESERVE	2,289,73,238	118,967	118,238	2,295,473	364,450	6,000
ELECTRIC IMPROVEMENT	-	7,902,006	7,902,006	-	8,988,754	8,988,754
ELECTRIC IN LIEU OF TAXES	-	150,000	-	150,000	-	150,000
WATER OPERATING FUND	80,000	687,427	687,834	79,793	790,211	729,898
WATER METER DEVELOPMENT FUND	44,483	117,000	4,395	28,288	16,284	3,875
WATER CONSTRUCTION FUND	3,703,208	13,830	3,205,058	513,000	3,070	306,039
WATER IN LIEU OF TAXES	-	1,086,811	1,086,148	3,348	1,000,206	1,095,871
WATER IN LIEU OF TAXES	482,277	9,600	9,600	-	9,600	9,600
WATER CAPITAL IMPROVEMENT	184,187	308,682	-	790,960	233,208	-
WATER DEBT RESERVE FUND	-	875	-	185,141	2,121	-
Totals	\$ 14,909,702	\$ 27,082,467	\$ 29,002,482	\$ 12,918,772	\$ 28,212,416	\$ 28,247,814

The notes to the financial statement are an integral part of this statement.

INDIANA STATE BOARD OF ACCOUNTS - 2020



SUPPLEMENTAL REPORT

SUPPLEMENTAL COMPLIANCE REPORT
OF
CITY OF GORDONVILLE
JOYCE COUNTY, INDIANA
January 1, 2018 to December 31, 2019

CAPITAL ASSETS

Condition and Context

The Town did not provide a formal capital asset policy, a detailed listing of capital assets, or evidence that a capital asset inventory had been completed at least every two years.

Capital asset cumulative grand totals are captured within the Towns' accounting software and a listing of 2019 capital asset additions and deletions was provided; however, a detailed listing was not accessible. The Town provided a purchasing and procurement policy; however, the policy did not establish a specific dollar value threshold for capitalizing assets.

Criteria

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 969) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

INDIANA STATE BOARD OF ACCOUNTS - 2020



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

REVIEW REPORT

FINANCIAL STATEMENTS REVIEW REPORT
OF
TOWN OF KINGSBURY
LAPORTE COUNTY, INDIANA
January 1, 2016 to December 31, 2018



FILED
04/01/2020

INDIANA STATE BOARD OF ACCOUNTS - 2020



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302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

COMPLIANCE REPORT

COMPLIANCE REPORT
OF
KEYSER TOWNSHIP
DEKALB COUNTY, INDIANA
January 1, 2016 to December 31, 2018



FILED
08/14/2020

INDIANA STATE BOARD OF ACCOUNTS - 2020



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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MANAGEMENT LETTER

MANAGEMENT LETTER COMMUNICATING NONCOMPLIANCE

TO: THE OFFICIALS OF THE CITY OF GORDONVILLE, JOYCE COUNTY, INDIANA

The Indiana State Board of Accounts is providing this letter to communicate certain matters noted during our audit related to noncompliance with applicable laws and/or uniform compliance guidelines established by the Indiana State Board of Accounts. Our audit covered the period January 1, 2018 to December 31, 2018.

The matters noted below describe identified instances of noncompliance found during our audit that did not, in our opinion, warrant comment in your official report at this time, but are being communicated for your information. Please be advised that we will review the status of these items during our next engagement. Continued noncompliance could result in the matters noted being reportable in your next report.

ACCOUNTS PAYABLE VOUCHERS

Condition and Context

One Accounts Payable Voucher totaling \$5.55 did not have supporting documentation available for audit.

Criteria

Supporting documentation such as receipts, cancelled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee.

This communication is intended solely for the information and use of management, governance, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

Freddie Field Examiner

September 30, 2020

INDIANA STATE BOARD OF ACCOUNTS - 2020



CONTACT INFO

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Director of Audit Services



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INDIANA STATE BOARD OF ACCOUNTANTS - 2020