



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS
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September 19, 2023

TO: THE OFFICIALS OF THE TOWN OF LEO-CEDARVILLE, ALLEN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Town of Leo-Cedarville (Town), Allen County, for the period of January 1, 2019 to December 31, 2022, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Town's Annual Financial Reports filed by management can be found on the Gateway Website: www.gateway.ifionline.org.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Comments

TRAINING ON INTERNAL CONTROL STANDARDS

Condition and Context

The Town could not provide supporting documentation that employees whose official duties included receiving, processing, depositing, disbursing, or otherwise having access to funds that belonged to the Town, had 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."

CERTIFICATION ON INTERNAL CONTROL STANDARDS

Condition and Context

The Town certified on the Indiana Gateway for Government Units (Gateway) financial reporting system 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 engagement, the Town could not provide supporting documentation that all personnel had received training concerning the internal control standards.

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](#)."

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

The Schedule of Cash and Investment Balances - Regulatory Basis is presented as other information. It has not been subjected to any auditing procedures, and, accordingly, we do not express an opinion or provide any assurance on it.

SCHEDULE OF CASH AND INVESTMENT
BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 12-31-22
General Fund	\$ 696,111
Motor Vehicle Highway	369,023
Local Road & Street	118,145
Motor Vehicle Restricted	267,436
(CCMG) Local Road Matching Grant Fund	950
Park & Recreation	186,789
Rainy Day Fund	42,055
LIT Econ Dev (CEDIT) Fund	2,692,597
Opioid Settlement Restricted	7,368
Opioid Settlement Unrestricted	3,158
Cum Cap IMP - Cig Tax	85,280
Cum Capital Develop	294,632
Rainy Day MVH Restricted	9,715
Cumulative Cap Fire	354,692
(Park) Riverside Gardens Construction Fund	7,840
LIT - Public Safety	34,803
ARP Coronavirus Local Fiscal Recovery Fund	799,042
(Park) Donation Fund	4,155
Payroll - Health Insurance	1,382
Payroll - Vision/Dental Insurance	52
Sales Tax Fund	214
Garbage Service Fund	149,465
Stormwater Fund	364,282
Total	<u>\$ 6,489,186</u>

Any Official Response to the Comments, incorporated within this report, was not verified for accuracy.

The contents of this report were communicated to Angela McDaniel, Clerk-Treasurer, and Tena Woekner, Town Manager, on August 28, 2023.

Respectfully,

A handwritten signature in blue ink that reads "Beth Kelley". The signature is written in a cursive style with a long, sweeping tail on the letter "y".

Beth Kelley, CPA, CFE
Deputy State Examiner