

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF TELL CITY

PERRY COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
09/27/2023

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|--|----------------------------------|--|
| Clerk-Treasurer | Connie A. Berger | 01-01-21 to 12-31-23 |
| Mayor | Chris Cail | 01-01-21 to 12-31-23 |
| President of the Board of Public Works and Safety | Chris Cail | 01-01-21 to 12-31-23 |
| President Pro Tempore of the Common Council | Gary Morton | 01-01-21 to 12-31-23 |
| Superintendent of Water Utility | Brent Badger | 01-01-21 to 12-31-23 |
| Superintendent of Wastewater Utility | Chris Toothman | 01-01-21 to 12-31-23 |
| Water/Wastewater Utility Office Manager | Janet K. Damin | 01-01-21 to 12-31-23 |
| Electric Utility General Manager | Dennis Dixon Michael A. Hicks | 01-01-21 to 10-01-21 10-02-21 to 12-31-23 |
| Electric Utility Chief Financial Officer | Paige Schank | 01-01-21 to 12-31-23 |
| Chair of Tell City Electric Utility Board | John B. Land | 01-01-21 to 12-31-23 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF TELL CITY, PERRY COUNTY, INDIANA

This report is supplemental to the audit report of the City of Tell City (City), 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 City. It should be read in conjunction with the Financial Statement Audit Report of the City, which provides our opinions on the City'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 describe 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

September 25, 2023

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CLERK-TREASURER
CITY OF TELL CITY

CLERK-TREASURER
CITY OF TELL CITY
AUDIT RESULT AND COMMENT

ANNUAL FINANCIAL REPORT - GRANT SCHEDULE AND SCHEDULE OF CAPITAL ASSETS

Condition and Context

Financial, supplementary, and other information are required to be entered annually into the Annual Financial Report via the Indiana Gateway for Government Units (Gateway) financial reporting system. The financial statement presented for audit contained the following errors:

Grant Schedule

The grants uploaded into Gateway did not qualitatively reflect the grant documentation presented for audit. The City did not perform the required calculation for the Economic Adjustment Assistance program, the Highway Planning and Construction program was omitted from the Grant Schedule, and there were other smaller errors and omissions.

Schedule of Capital Assets

The capital asset information entered into Gateway included material errors when compared to the City's detailed listing of capital assets. Total capital assets were understated on Gateway by \$2,292,251.

Audit adjustments were proposed, accepted by the Clerk-Treasurer, and made to the Schedule of Capital Assets presented as Other Information in the Financial Statement Audit Report.

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
CITY OF TELL CITY
EXIT CONFERENCE

The contents of this report were discussed on September 25, 2023, with Connie A. Berger, Clerk-Treasurer; Chris Cail, Mayor; and Larry K. Kleeman, Common Council member.