

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF NORTH MANCHESTER

WABASH COUNTY, INDIANA

January 1, 2018 to December 31, 2022



FILED
01/02/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Carrie Mugford	01-01-18 to 12-31-23
President of the Town Council	Chalmer Tobias	01-01-18 to 12-31-19
	Allen Miracle	01-01-20 to 12-31-21
	James Smith	01-01-22 to 12-31-23
Town Manager	Adam Penrod	01-01-18 to 12-31-23



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF NORTH MANCHESTER, WABASH COUNTY, INDIANA

This report is supplemental to the audit report of the Town of North Manchester (Town), for the period from January 1, 2018 to December 31, 2022. 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 the 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 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

December 20, 2023

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CLERK-TREASURER
TOWN OF NORTH MANCHESTER

CLERK-TREASURER
TOWN OF NORTH MANCHESTER
AUDIT RESULT AND COMMENT

MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND

Condition and Context

Starting on January 1, 2019, the Town was required to create a Motor Vehicle Highway (MVH) restricted sub-fund that would be used exclusively for the construction, reconstruction, and preservation of the Town's highways and shown separately on the Annual Financial Report (AFR) and Annual Operations Report. The Town created the sub fund, MVH-Restricted, but failed to report it separately on the AFR.

Criteria

Together, MVH and MVH Restricted shall constitute the total MVH Fund. MVH and MVH Restricted will be shown separately on the Annual Financial Report and Annual Operational Report. (State Examiner Directive 2018-2)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

CLERK-TREASURER
TOWN OF NORTH MANCHESTER
EXIT CONFERENCE

The contents of this report were discussed on December 20, 2023, with Carrie Mugford, Clerk-Treasurer; James Smith, President of the Town Council; Adam Penrod, Town Manager; Allen Miracle, Town Council member; and Tom Dale, Town Council member.