

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

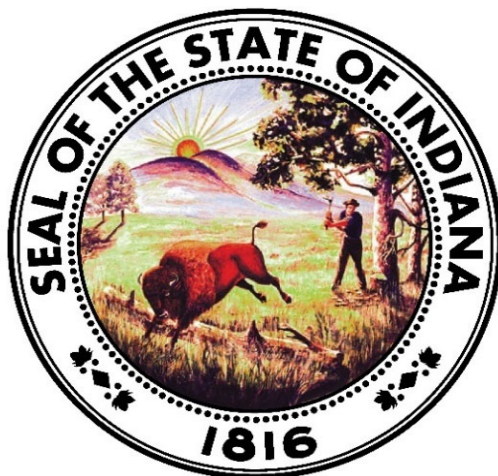
COMPLIANCE ENGAGEMENT REPORT

OF

TOWN OF SPRING HILL

MARION COUNTY, INDIANA

January 1, 2020 to December 31, 2023



FILED

08/22/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Emily Howard	01-01-20 to 12-31-24
President of the Town Council	Rob Burton	01-01-20 to 12-31-24



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDIANAPOLIS, INDIANA 46204-2769

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TO: THE OFFICIALS OF THE TOWN OF SPRING HILL, MARION 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 Spring Hill (Town), for the period of January 1, 2020 to December 31, 2023. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Town as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

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. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the Town's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Emily Howard, Clerk-Treasurer, and Rob Burton, President of the Town Council, on August 7, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

May 22, 2024

TOWN OF SPRING HILL
COMMENTS

100R - CERTIFIED REPORT FILED AFTER DUE DATE

A similar comment also appeared in prior Report B55314, entitled *LATE SUBMISSION OF CERTIFIED REPORT*.

Condition and Context

Due to a lack of internal controls, the Town's Certified Report of Names, Addresses, Duties, and Compensation of Public Employees (Form 100R) was filed late for two of the four years during the audit period. The 2021 report was filed two days after the due date, and the 2023 report was filed one day after the due date.

Criteria

Indiana Code 5-11-13-1(b) states:

"Each audited entity shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of the officers, employees, and agents of the audited entity. The report shall indicate the respective duties and compensation of each officer, employee, and agent of the audited entity. The audited entity shall file the report in the office of the state examiner of the state board of accounts. The report must also indicate whether the political subdivision offers a health plan, a pension, and other benefits to full-time and part-time employees. However, no more than one (1) report covering the same officers, employees, and agents need be made from the state or any county, city, town, township, or school unit in any one year. The certification must be filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

TOWN OF SPRING HILL
COMMENTS
(Continued)

BOARD MINUTES MISSING

Condition and Context

Due to a lack of internal controls, the Town was unable to provide all Town Council minutes of the Town Council for review. Upon request, the Town was only able to provide Town Council minutes for six meetings during the four-year audit period, which did not include all the meetings held by the Town Council. Upon inquiry with Town officials, additional meetings were held in conjunction with the Holcomb Estates board meetings without Town Council minutes being prepared and maintained by the Town.

Town Council minutes provided did not contain all required information, including the general substance of all matters proposed, discussed or decided; a record of all votes taken, by individual members if there is a roll call; and the members of the governing body recorded as absent (if applicable). The general substance of some matters proposed is documented in the Town Council minutes, but most Town Council minutes were difficult to follow and had no further information other than the subject discussed. For example, Town Council minutes regarding the budget state "the budget was passed and will be submitted to the State of Indiana." No discussion points, general substance, or a vote are documented. The Town Council minutes also do not show approval by the Town Council.

Lastly, the Town Council minutes do not show any evidence that the legislative body elected a member to be its president or the term of the office. The term of the office, per Indiana Code 36-5-2-7, may not exceed the member's term of office as a member of the legislative body.

Criteria

Indiana Code 5-14-1.5-4 states in part:

". . . (b) As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.
- (5) Any additional information required under section 3.5 of 3.6 of this chapter or any other statute that authorizes a governing body to conduct a meeting using an electronic means of communication.

(c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

Indiana Code 36-5-2-7 states: "The legislative body shall select one (1) of its members to be its president for a definite term, which may not exceed the member's term of office as a member of the legislative body."

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TOWN OF SPRING HILL
COMMENTS
(Continued)

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SUPPORTING DOCUMENTATION

Condition and Context

Due to a lack of internal controls, the Town was unable to provide canceled checks for any of the 20 disbursements tested. The bank statements did not include images of the canceled checks.

Criteria

Supporting documentation such as receipts, canceled 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. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

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TOWN OF SPRING HILL
COMMENTS
(Continued)

ERRORS ON CLAIMS

Condition and Context

The Town does not issue Accounts Payable Vouchers (Prescribed Form No. 39) to support issued checks for payments. Due to a lack of internal controls, there is no documented evidence for any of the 20 disbursements tested that the fiscal officer audits and certifies before payment that the invoice or bill is true and correct, nor that the payment is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. The Town did not provide claim dockets or Town Council minutes documenting that the Town Council approves claims prior to payment.

Criteria

Indiana Code 5-11-10-1.6 states in part:

". . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

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TOWN OF SPRING HILL
COMMENTS
(Continued)

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ADOPTION OF, AND TRAINING ON, INTERNAL CONTROL STANDARDS

The same comment also appeared in prior Report B55314, entitled *ADOPTION OF AND TRAINING ON INTERNAL CONTROL STANDARDS*.

Condition and Context

Due to a lack of internal controls, the Town had not adopted the acceptable minimum level of internal control standards and personnel had not received training over the internal control standards as required by Indiana Code 5-11-1-27(g).

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."

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CERTIFICATION ON INTERNAL CONTROL STANDARDS

The same comment also appeared in prior Report B55314, entitled *CERTIFICATION ON INTERNAL CONTROL STANDARDS*.

TOWN OF SPRING HILL
COMMENTS
(Continued)

Condition and Context

Due to a lack of internal controls, the Town incorrectly certified on its Annual Financial Reports for 2020, 2021, 2022, and 2023 that they adopted and trained on the minimum 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 as set forth in the uniform compliance guidelines. 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](#)."

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BANK ACCOUNT RECONCILIATIONS

Condition and Context

Due to a lack of internal controls, the Town did not prepare any monthly bank reconciliations as required during the audit period. Reconcilements prepared as engagement procedures revealed a difference between the balance in the depositories and the ledger balance at each year end of \$22.

Criteria

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

TOWN OF SPRING HILL
COMMENTS
(Continued)

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FUND SOURCES AND USES

A similar comment also appeared in prior Report B55314, entitled *CONDITION OF RECORDS*.

Condition and Context

Due to a lack of internal controls, the Town did not create a Motor Vehicle Highway (MVH) fund, nor an MVH Restricted fund, which are considered necessary for proper recordkeeping and reporting of Town financial activity. Beginning in 2019, 50 percent of the MVH distributions should have been receipted into a restricted sub-fund of the MVH fund.

In the testing of state distributions, it was found that 48 of the 72 disbursements received were recorded in the incorrect funds due to a lack of internal controls. Motor Vehicle Highway distributions are to be split, with 50 percent being receipted into the Motor Vehicle Highway fund and 50 percent being receipted into the Motor Vehicle Restricted fund. These two funds were not created by the Town, and these amounts were receipted into the General Fund. For the four-year audit period, \$7,993 should have been receipted into the Motor Vehicle Highway fund, and \$7,993 should have been receipted into the MVH Restricted fund, for a total of \$15,986 receipted into the wrong fund.

Criteria

Indiana Code 8-14-1-5(c) states: "Except as provided in subsection (d), for funds distributed to a city or town from the motor vehicle highway account, the city or town shall use at least fifty percent (50%) of the money for the construction, reconstruction, and preservation of the city's or town's highways."

The purpose of this Directive is to authorize and require counties, cities, and towns that receive distributions from the State Motor Vehicle Highway Account to **create a new sub-fund within the MVH Fund** to properly manage and account for the usage restrictions that were included in House Enrolled Act 1002-2017 and House Enrolled Act 1290-2018.

The sub-fund will be referred to throughout this Directive as "MVH Restricted" and will be used to account for MVH monies which have been statutorily restricted for construction, reconstruction, and preservation purposes. . . .

TOWN OF SPRING HILL
COMMENTS
(Continued)

Starting on January 1, 2019, the political subdivision must post at the time of receipt of the distribution from the State Motor Vehicle Highway Account fifty percent (50%) of the distribution to MVH Restricted.

(State Examiner Directive 2018-2)

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/ resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

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MONTHLY AND ANNUAL UPLOADS

Condition and Context

Due to a lack of internal controls, the Town had not completed the required monthly and annual uploads during the audit period. This included the following items:

Monthly Uploads:

- Bank reconcilements
- Bank statements
- Approved Town Council minutes
- Funds ledgers, summarizing total receipts, disbursements, and beginning and ending balances by fund

Annual Uploads:

- Year-end Investment Statements
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Detailed Listing of Receipts
- Detailed Listing of Disbursements

TOWN OF SPRING HILL
COMMENTS
(Continued)

Criteria

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. (Amended State Examiner Directive 2018-1, Updated November 9, 2020, and effective with uploads due February 15, 2021)

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)

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS

TOWN OF SPRING HILL
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2020 and 2021

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20	Receipts	Disbursements	Cash and Investments 12-31-21
General Fund	\$ 90,202	\$ 4,640	\$ 20,477	\$ 74,365	\$ 5,023	\$ 42,008	\$ 37,380
Totals	<u>\$ 90,202</u>	<u>\$ 4,640</u>	<u>\$ 20,477</u>	<u>\$ 74,365</u>	<u>\$ 5,023</u>	<u>\$ 42,008</u>	<u>\$ 37,380</u>

TOWN OF SPRING HILL
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2022 and 2023

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22	Receipts	Disbursements	Cash and Investments 12-31-23
General Fund	\$ 37,380	\$ 4,904	\$ 7,622	\$ 34,662	\$ 4,912	\$ 2,037	\$ 37,537
Totals	<u>\$ 37,380</u>	<u>\$ 4,904</u>	<u>\$ 7,622</u>	<u>\$ 34,662</u>	<u>\$ 4,912</u>	<u>\$ 2,037</u>	<u>\$ 37,537</u>