

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

**Paul D. Joyce, CPA
State Examiner**

COMPLIANCE ENGAGEMENT REPORT

OF

TOWN OF STATE LINE CITY

WARREN COUNTY, INDIANA

January 1, 2020 to December 31, 2023



FILED
01/21/2025

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Steven Van Pelt	01-01-20 to 12-31-25
President of the Town Council	Gregory Robison	01-01-20 to 12-31-25



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INDIANA STATE BOARD OF ACCOUNTS

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INDIANAPOLIS, INDIANA 46204-2769
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TO: THE OFFICIALS OF THE TOWN OF STATE LINE CITY, WARREN 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 State Line City (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 Steven Van Pelt, Clerk-Treasurer, and Gregory Robison, President of the Town Council, on January 10, 2025.



Beth Kelley, CPA, CFE
Deputy State Examiner

December 18, 2024

TOWN OF STATE LINE CITY
COMMENTS

ADVANCE PAYMENTS

The same comment also appeared in prior Report B55991.

Condition and Context

Internal controls were not in place to ensure the Town complied with payroll requirements. There were 14 of 28 claims tested that were paid three weeks or less in advance, and 2 claims were paid three months or more in advance.

Criteria

Compensation and any other payments for goods and services must not be paid in advance of receipt of the goods or services unless specifically authorized by law. Payments made for goods or services which are not received may be the personal obligation of the official or employee responsible. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

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. . . ."

SUPPORTING DOCUMENTATION

Condition and Context

Internal controls were not in place to ensure that the Town complied with disbursement requirements. Supporting documentation was not provided for 10 of 32 disbursements tested. The disbursements were made to vendors that would do business with the Town in the normal course of business for items such as: park maintenance, lawn care, road repair supplies, and building repairs.

The Town did not provide for review the Employer's Tax Returns (941) for the engagement period of 2020 to 2023.

TOWN OF STATE LINE CITY
COMMENTS
(Continued)

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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PAYROLL WITHHOLDING

Condition and Context

Internal controls were not in place to ensure payroll withholding taxes were remitted to the U.S. Department of the Treasury. The Town remitted payroll withholding taxes for the second, third, and fourth quarters of 2020, all of 2021, and all of 2022 in February 2023. Payroll withholding taxes for all quarters of 2023 were paid in July 2024.

Criteria

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest, or other charges paid by the unit 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 STATE LINE CITY
COMMENTS
(Continued)

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ANNUAL FINANCIAL REPORT - LATE FILING

Condition and Context

Internal controls were not in place to ensure the Town submitted the Annual Financial Report (AFR) on the Indiana Gateway for Government Units financial reporting system on time. The Town's AFRs for 2021 and 2022 were not filed electronically until June 29, 2022, and April 3, 2023, respectively, which was 120 days and 33 days past the due date, respectively.

Criteria

The Annual Financial Report (AFR) required under IC 5-11-1-4(a) shall be filed with the state examiner not later than sixty (60) days after the close of each fiscal year. (Accounting and Uniform Guidelines Compliance Manual for Cities and Towns, Chapter 1)

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:

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TOWN OF STATE LINE CITY
COMMENTS
(Continued)

MONTHLY AND ANNUAL UPLOADS

Condition and Context

Internal controls were not in place to ensure compliance with State Examiner Directive 2018-1, as amended. The required monthly files for August - December 2023 and annual files for 2020-2023 were not uploaded into the Indiana Gateway for Government Units financial reporting system.

The following files and governmental unit information are required to be uploaded monthly:

- Bank reconcilements
- Bank Statements (effective for the required upload beginning with December 2020 information)
- Outstanding Check Lists (effective for the required upload beginning with December 2020 information)
- Approved Town Council minutes
- Funds ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund (beginning and ending balances effective for the required uploads beginning with December 2020 information)

The following files and governmental unit information are required to be uploaded annually:

- Year-end investment statements
- Detail of receipts for the year
- Detail of disbursements for the year
- Current year salary ordinance (and Amendments effective beginning with annual uploads of 2020 information)
- Annual vendor history report
- Annual employee earnings record/payroll history report without social security numbers (unless only hand posted records exist)
- Annual funds ledger summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund (effective beginning with 2020 information)

Criteria

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 for Cities and Towns, Chapter 1)

TOWN OF STATE LINE CITY
COMMENTS
(Continued)

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)

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MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND

Condition and Context

Effective January 1, 2019, State Examiner Directive 2018-2 established that 50 percent of State Motor Vehicle Highway distributions shall be maintained in a Motor Vehicle Highway (MVH) - Restricted fund to be allocated for construction, reconstruction, and preservation of the Town's highways.

Internal controls were not in place to ensure the Town complied with laws regarding the MVH - Restricted fund. As of January 1, 2020, the Town had not created the MVH - Restricted fund and had not allocated 50 percent of State Motor Vehicle Highway distributions for the engagement period.

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 . . . 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 STATE LINE CITY
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)

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ANNUAL FINANCIAL REPORT - OTHER INFORMATION

Condition and Context

Internal controls were not in place to ensure the information provided as a part of the Annual Financial Report (AFR) submission was reported accurately. The Town's grant schedule, which is other information required to be filed with the AFR, for 2021 was overstated by \$2,000,000.

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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TOWN OF STATE LINE CITY
COMMENTS
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PRESCRIBED FORMS

Condition and Context

Internal controls were not in place to ensure all Town payments were supported by the required prescribed forms. A sample of 32 disbursements were tested and 6 errors were found. There was 1 claim for the reimbursement of mileage in 2022 that was not supported by General Form 101 - Mileage Claim for reimbursement of mileage. For 5 claims in 2023, Town Form 39 - Accounts Payable Voucher was not used.

Criteria

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 STATE LINE CITY
COMMENTS
(Continued)

CAPITAL ASSETS

Condition and Context

Internal controls were not in place to ensure the Town adopted a capital assets policy. The Town had not adopted a capital assets policy that detailed the threshold at which an item is considered a capital asset. In addition, the Town did not complete a physical inventory at least every two years during the engagement period. Assets reported by the Town totaled \$134,068, \$134,068, \$134,068, and \$134,108 at December 31, 2020, 2021, 2022, and 2023, respectively.

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 369) 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)

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CONFLICT OF INTEREST

Condition and Context

Internal controls were not adequate to ensure that appropriate conflict of interest forms were filed for the park maintenance contract. The Clerk-Treasurer contracted with the Town to perform park maintenance beginning June 2020 and continuing throughout the audit period. As an elected public servant of the Town, entering into a contractual relationship with the Town constitutes a conflict of interest which is required to be disclosed. A conflict of interest statement was not prepared and filed with the Indiana State Board of Accounts through the Indiana Gateway for Government Units financial reporting system and the Clerk of the Circuit Court during the audit period.

TOWN OF STATE LINE CITY
COMMENTS
(Continued)

Criteria

Indiana Code 35-44.1-1-4 states in part:

". . . (b) A public servant who knowingly or intentionally:

- (1) has a pecuniary interest in; or
- (2) derives a profit from;

a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Level 6 felony.

(c) It is not an offense under this section if any of the following apply: . . .

(6) A public servant makes a disclosure that meets the requirements of subsection (d) or (e) and is: . . .

(B) appointed by an elected public servant;

(C) employed by the governing body of a school corporation and the contract or purchase involves the employment of a dependent or the payment of fees to a dependent;

(D) elected; or

(E) a member of, or a person appointed by, the board of trustees of a state supported college or university. . . .

(d) A disclosure must:

- (1) be in writing;
- (2) describe the contract or purchase to be made by the governmental entity;
- (3) describe the pecuniary interest that the public servant has in the contract or purchase;
- (4) be affirmed under penalty of perjury;
- (5) be submitted to the governmental entity and be accepted by the governmental entity in a public meeting of the governmental entity before final action on the contract or purchase;
- (6) be filed within fifteen (15) days after final action on the contract or purchase with:
 - (A) the state board of accounts; and
 - (B) . . . the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase; . . ."

TOWN OF STATE LINE CITY
COMMENTS
(Continued)

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

TOWN OF STATE LINE CITY
 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	\$ 12,307	\$ 43,739	\$ 45,854	\$ 10,192	\$ 47,008	\$ 41,959	\$ 15,241
Motor Vehicle Highway	30,788	5,428	3,962	32,254	5,999	-	38,253
Local Road And Street	7,916	1,338	125	9,129	1,438	3,730	6,837
Rainy Day	20,002	-	-	20,002	-	450	19,552
Cumulative Capital Development	6,546	1,695	1,200	7,041	1,571	3,214	5,398
Cumulative Capital Improvement	1,642	310	-	1,952	294	-	2,246
Cedit	10,011	2,754	968	11,797	3,226	-	15,023
Cares Act Covid Relief	-	-	-	-	3,996	3,996	-
Riverboat	1,065	847	-	1,912	846	-	2,758
Coronavirus Local Fiscal Relief	-	-	-	-	15,691	-	15,691
Public Safety Loit	8,345	4,136	4,878	7,603	4,836	7,486	4,953
Park And Recreation Improvements	10,196	100	2,133	8,163	75	580	7,658
LOIT Special Distribution	2,732	-	-	2,732	-	-	2,732
Totals	<u>\$ 111,550</u>	<u>\$ 60,347</u>	<u>\$ 59,120</u>	<u>\$ 112,777</u>	<u>\$ 84,980</u>	<u>\$ 61,415</u>	<u>\$ 136,342</u>

TOWN OF STATE LINE CITY
 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	\$ 15,241	\$ 45,908	\$ 36,069	\$ 25,080	\$ 53,031	\$ 45,269	\$ 32,842
Motor Vehicle Highway	38,253	5,551	5,620	38,184	5,168	4,177	39,175
Local Road And Street	6,837	1,416	-	8,253	1,423	1,230	8,446
Rainy Day	19,552	-	-	19,552	-	1,981	17,571
Opioid Distribution	-	-	-	-	66	-	66
LOIT Special Distribution	2,732	-	-	2,732	-	2,732	-
Cumulative Capital Development	5,398	1,493	814	6,077	1,607	-	7,684
Cumulative Capital Improvement	2,246	218	-	2,464	218	-	2,682
Cedit	15,023	3,126	-	18,149	3,220	7,650	13,719
Riverboat	2,758	676	-	3,434	675	3,741	368
Coronavirus Local Fiscal Relief	15,691	15,751	-	31,442	-	31,442	-
Public Safety Loit	4,953	4,662	2,454	7,161	4,828	5,225	6,764
Park And Recreation Improvements	7,658	50	1,482	6,226	150	720	5,656
Totals	<u>\$ 136,342</u>	<u>\$ 78,851</u>	<u>\$ 46,439</u>	<u>\$ 168,754</u>	<u>\$ 70,386</u>	<u>\$ 104,167</u>	<u>\$ 134,973</u>