

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

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

COMPLIANCE EXAMINATION REPORT

OF

TOWN OF HUNTERTOWN

ALLEN COUNTY, INDIANA

January 1, 2022 to December 31, 2023



FILED

12/05/2024



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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December 5, 2024

To: The Officials of the Town of Huntertown
Town of Huntertown
Allen County, Indiana

This report is supplemental to the audit report of Town of Huntertown (Town), for the period from January 1, 2022 to December 31, 2023. It has been provided as a separate report so that the reader may easily identify any findings that pertain to the Town. It should be read in conjunction with the financial statement audit report of the Town, which provides an opinion 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 engaged private examiners under our review to perform the audit of the Town and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Finding and Result contained herein describes the identified reportable instance of noncompliance found as a result of these procedures.

We have reviewed the supplemental report of Town of Huntertown prepared by Crowe LLP, Independent Public Accountants, for the period January 1, 2022 to December 31, 2023. In our opinion, the supplemental report was prepared in accordance with the guidelines established by the Indiana State Board of Accounts.

We call your attention to the finding in the report on page 3.

The report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA
Deputy State Examiner

TOWN OF HUNTERTOWN

Allen County, Indiana
January 1, 2022 through December 31, 2023

CONTENTS

SCHEDULE OF OFFICIALS 1

INDEPENDENT ACCOUNTANT'S REPORT 2

SCHEDULE OF EXAMINATION FINDINGS AND RESULTS:

 2023-001: COMMINGLED GRANT FUND ACTIVITY 3

EXIT CONFERENCE 4

TOWN OF HUNTERTOWN
SCHEDULE OF OFFICIALS
January 1, 2022 through December 31, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Ryan Schwab	01-01-22 to 12-31-23
President of the Town Council	Brandon Seifert	01-01-22 to 12-31-23
President of the Utility Service Board	Brad Hite Kerri Garvin	01-01-22 to 12-31-22 01-01-23 to 12-31-23
Town Manager	Beth Shellman	01-01-22 to 12-31-23
Utility Office Manager	Rosemary Scheele	01-01-22 to 12-31-23

INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and
Management of the Town of Hometown

We have examined the Town of Hometown's ("Town") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Cities and Towns* during the period January 1, 2022 through December 31, 2023. Management of the Town is responsible for the Town's compliance with the specified requirements. Our responsibility is to express an opinion on the Town's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Town's compliance with specified requirements.

Our examination disclosed material noncompliance with the *Accounting and Uniform Compliance Guidelines Manual For Cities and Towns* applicable to the Town during the period of January 1, 2022 through December 31, 2023, as described in item 2023-001 on the following Schedule of Examination Findings and Results.

In our opinion, except for the material noncompliance described in the preceding paragraph, the Town complied, in all material respects, with the aforementioned requirements during the period of January 1, 2022 through December 31, 2023.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
October 28, 2024

TOWN OF HUNTERTOWN
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS
January 1, 2022 through December 31, 2023

FINDING 2023-001: COMMINGLED GRANT FUND ACTIVITY

Criteria: 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).

When funds are provided by the federal government either directly to a city or town or through a state agency for any program or project, the following procedures should be followed: A separate Fund for each grant is required. (Cities and Towns Bulletin and Uniform Compliance Guidelines, June 2020).

Condition: During testing, we noted the Town incorrectly recorded the Highway Planning Cluster (HPC) fund activity for the audit period in the CEDIT fund instead of breaking out the HPC activity to its own fund in the Town's internal records and on the Annual Financial Report.

TOWN OF HUNTERTOWN
EXIT CONFERENCE
January 1, 2022 through December 31, 2023

The contents of this report were discussed on October 28, 2024 with Ryan Schwab, Clerk-Treasurer, and Patricia Freck, Council President.