

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

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

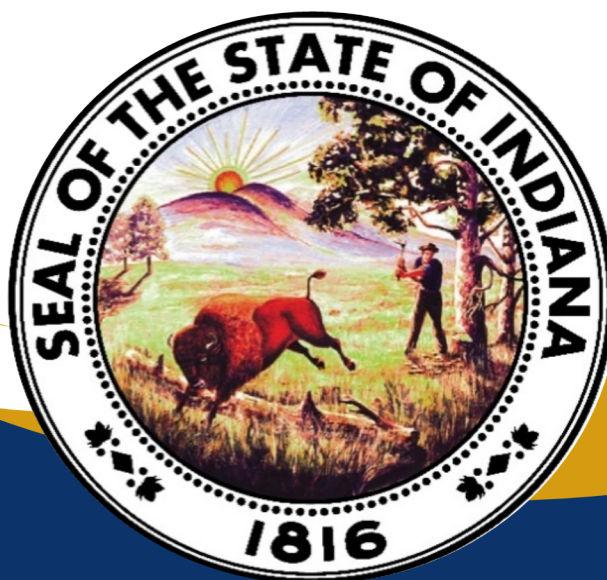
SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF HOLLAND

DUBOIS COUNTY, INDIANA

January 1, 2022 to December 31, 2023



FILED
12/10/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Raymond O. Schuetter	01-01-22 to 12-31-24
President of the Town Council	Melanie Barrett	01-01-22 to 12-31-24
Utility Office Manager	Janet Fenwick (Vacant) Katrina Sutt	01-01-22 to 03-31-22 04-01-22 to 04-17-22 04-18-22 to 12-31-24



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INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF THE TOWN OF HOLLAND, DUBOIS COUNTY, INDIANA

This report is supplemental to the audit report of the Town of Holland (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 Audit Results and Comments that pertain to the Town. It should be read in conjunction with the Financial Statement Audit Report of the Town, which provides our opinions on the Town'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 Results and Comments contained herein describe the identified reportable instances 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 Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE
Deputy State Examiner

November 20, 2024



CLERK-TREASURER
TOWN OF HOLLAND

CLERK-TREASURER
TOWN OF HOLLAND
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

A similar comment also appeared in prior Reports B52232, B56110, and B59959, entitled *INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING*.

Condition and Context

The Town is required to file financial reports after the close of each fiscal year. The reports are to be filed electronically as prescribed.

The Town filed its reports as prescribed; however, the internal controls over the financial information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the Town's financial statements, were not effective.

The Town had not separated incompatible activities related to financial close and reporting, cash and investments, and receipts. There were no internal controls in place, such as an oversight, review, or approval process, to ensure the accuracy of the financial transactions and reports.

Financial Close and Reporting

The lack of internal controls over the preparation of the financial statement resulted in the following errors:

- Two individually immaterial errors were identified, resulting in the January 1, 2022 cash and investments balance being overstated by \$20,282.
- Nine individually immaterial errors were identified, resulting in the receipts being understated by \$117,870 and \$21,997 in 2022 and 2023, respectively.
- Eleven individually immaterial errors were identified, resulting in disbursements being understated by \$96,934 and \$20,591 in 2022 and 2023, respectively.
- As a result of the above errors, cash and investment balances as of December 31, 2022 and 2023, were understated by \$654 and \$2,060, respectively.

Adjustments were proposed, accepted by the Town, and made to the financial statement and to the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis presented as Other Information in the Financial Statement Audit Report for the Town.

Cash and Investments

The Clerk-Treasurer was properly performing monthly bank reconciliations for all but one bank account without any documented oversight, review, or approval procedures in place to ensure their accuracy.

CLERK-TREASURER
TOWN OF HOLLAND
AUDIT RESULTS AND COMMENTS
(Continued)

Receipts

The Clerk-Treasurer was solely responsible for recording all receipts without any documented oversight, review, or approval procedure in place to ensure their accuracy. In addition, Utility receipts were processed, posted to customer accounts, and deposited by the Utility Clerk daily to the Utility Collection bank account without any documented oversight, review, or approval procedure in place to ensure their accuracy.

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](#)."

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)

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. . . ."

ANNUAL FINANCIAL REPORT - OTHER INFORMATION

A similar comment also appeared in prior Report B59959.

Condition and Context

The Town is required to file financial reports after the close of each fiscal year. The reports are to be filed electronically as prescribed.

CLERK-TREASURER
TOWN OF HOLLAND
AUDIT RESULTS AND COMMENTS
(Continued)

The Town filed its reports as prescribed; however, the internal controls over the financial information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the Town's financial statements, were not effective. The Annual Financial Report (AFR) contained the following errors:

Leases and Debt

- The Town did not report one lease on the schedule, resulting in an understatement of \$6,800.
- The Water Tower bonds had been excluded, resulting in an understatement of principal balance and principal due within one year of \$277,000 and \$16,000, respectively.
- For the Line of Credit, the Town reported the entire amount of principal as due within one year, resulting in an overstatement of the principal due within one year of \$24,310.

Adjustments were proposed, accepted by the Town, and made to the Schedule of Leases and Debt presented as Other Information in the Financial Statement Audit Report for the Town.

Capital Assets

A detailed listing of capital assets was not maintained. As a result, the amount reported for capital assets in the AFR could not be verified. The Town reported capital assets of zero at December 31, 2023.

The Town elected not to present the Schedule of Capital Assets as part of the Other Information in the Financial Statement Audit Report for the Town.

Payables and Receivables

The Town did not report amounts for accounts payable and accounts receivable, nor did they maintain any supporting documentation for payables and receivables. The Town elected not to present the Schedule of Payables and Receivables as part of the Other Information in the Financial Statement Audit Report for the Town.

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](#)."

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 HOLLAND
AUDIT RESULTS AND COMMENTS
(Continued)

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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. . . ."

CAPITAL ASSETS

The same comment also appeared in prior Reports B52232, B56110, and B59959.

Condition and Context

The Town did not have internal controls in place to ensure compliance with laws and regulations related to capital assets. The Town, including the Water and Wastewater Utilities, did not maintain a complete, detailed listing of all capital assets owned, which reflected their acquisition value, nor was a physical inventory taken during the audit period.

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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CLERK-TREASURER
TOWN OF HOLLAND
AUDIT RESULTS AND COMMENTS
(Continued)

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COLLECTION OF AMOUNTS DUE

A similar comment also appeared in prior Reports B52232, B56110, and B59959, entitled *HYDRANT RENTAL RECEIVABLE/PAYABLE*.

Condition and Context

The Town did not have internal controls in place to ensure compliance related to Collection of Amounts Due. On May 5, 2021, the Town Council passed an ordinance repealing the annual charge per connection for hydrants (hydrant rental) from the Water Rates Schedule. However, as of that date, the Town owed the Water Utility hydrant rental fees of \$117,970 from prior years pursuant to prior rate ordinances adopted by the Town Council. No documentation of an attempt to collect this amount was provided for audit.

Criteria

Units have a responsibility to collect amounts owed to the unit pursuant to procedures authorized by law. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

Each unit is responsible for complying with ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

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CLERK-TREASURER
TOWN OF HOLLAND
AUDIT RESULTS AND COMMENTS
(Continued)

CERTIFICATION ON INTERNAL CONTROL STANDARDS

A similar comment also appeared in prior Reports B52232, B56110, and B59959.

Condition and Context

The Town did not have internal controls in place to ensure compliance with laws and regulations related to certification on internal control standards. The Clerk-Treasurer improperly certified on the 2023 Annual Financial Report that the minimum internal control standards had been adopted by the Town Council and that training had been provided to personnel. Internal control standards had not been adopted and training had not been provided to personnel as of December 31, 2023.

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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MONTHLY AND ANNUAL UPLOADS

A similar comment also appeared in prior Reports B56110 and B59959.

Condition and Context

The Town did not have internal controls in place to ensure compliance with laws and regulations related to monthly and annual uploads. The Town did not upload the following files and government unit information that are required to be uploaded monthly:

CLERK-TREASURER
TOWN OF HOLLAND
AUDIT RESULTS AND COMMENTS
(Continued)

- Funds Ledger summarizing total receipts, disbursements, and beginning and ending balances by fund for January 2022 through May 2023.
- Bank Reconcilements, Bank Statements, and Outstanding Check Lists for all 12 months of both 2022 and 2023.
- Approved board minutes for the Town Council for all 12 months of both 2022 and 2023.

The Town did not upload the following files and government unit information that are required to be uploaded annually:

- Year-end Investment Statements for 2022.
- Detail of Receipts by fund and account for 2022.
- Detail of Disbursements by fund and account for 2022.
- Current year salary ordinance and amendments for 2022 and 2023.
- Annual vendor history report for 2022.
- Annual payroll history report without social security numbers for 2022 and 2023.
- Accounts Payable/Accounts Receivable Schedule support for 2022 and 2023.
- Personnel Policy for 2023.

Criteria

Beginning with July 2018 files, which will be due September 15, 2018, **all** cities, towns, townships, libraries, and special districts will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. (State Examiner Directive 2018-1)

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)

CLERK-TREASURER
TOWN OF HOLLAND
AUDIT RESULTS AND COMMENTS
(Continued)

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MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND

This same comment appeared in prior Reports B56110 and B59959.

Condition and Context

The Town did not have internal controls in place to ensure compliance with laws and regulations related to Motor Vehicle Highway - Restricted (MVH - Restricted). From January 1, 2022 to July 31, 2023, an amount equal to 50 percent of the distributions from the State Motor Vehicle Highway (MVH) account was posted to the MVH - Restricted (subfund of Motor Vehicle Highway) fund in the Town ledger. However, the total distributions from the State MVH account were also posted to the Motor Vehicle Highway fund and all expenditures were paid from the Motor Vehicle Highway fund. Therefore, we were not able to determine if the Town used at least 50 percent of the state distributions for the purposes specified in Indiana Code 8-14-1-5(c).

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. . . .

CLERK-TREASURER
TOWN OF HOLLAND
AUDIT RESULTS AND 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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CLERK-TREASURER
TOWN OF HOLLAND
EXIT CONFERENCE

The contents of this report were discussed on November 20, 2024, with Raymond O. Schuetter, Clerk-Treasurer; Melanie Barrett, President of the Town Council; Thomas W. Thacher, Town Council member; and John Kaltenbacher, Town Council member.



TOWN COUNCIL
TOWN OF HOLLAND

TOWN COUNCIL
TOWN OF HOLLAND
AUDIT RESULT AND COMMENT

ADOPTION OF, AND TRAINING ON, INTERNAL CONTROL STANDARDS

A similar comment also appeared in prior Report B52232, entitled *INTERNAL CONTROL STANDARDS*, and prior Reports B56110 and B59959, entitled *ADOPTION OF, AND TRAINING ON, INTERNAL CONTROL STANDARDS*.

Condition and Context

Internal controls were not in place to ensure that the Town complied with laws and regulations related to the adoption of, and training on, internal control standards. Internal control standards have not been adopted by the Town Council, nor have training on the standards taken place.

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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TOWN OF HOLLAND
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