

**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 LYNNVILLE

WARRICK COUNTY, INDIANA

January 1, 2020 to December 31, 2023



**FILED**  
12/23/2024



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Clerk-Treasurer:	
Audit Results and Comments:	
Internal Controls over Financial Transactions and Reporting.....	6-7
Internal Controls over Compliance.....	7
Fund Sources and Uses.....	7-8
Uses of Local Income Tax Public Safety Funds .....	8-9
Transfers of Funds .....	10-12
Annual Financial Report.....	12-13
Capital Assets .....	13-14
Supporting Documentation .....	14-15
Approval of Claims .....	15-16
Exit Conference .....	17

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Lauri Stockus	01-01-20 to 12-31-24
President of the Town Council	Stacy C. Tevault Rachel Titzer	01-01-20 to 12-31-21 01-01-22 to 12-31-24



Paul D. Joyce, CPA  
State Examiner

# INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769  
Telephone: (317) 232-2513  
Fax: (317) 232-4711  
[www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE TOWN OF LYNNVILLE, WARRICK COUNTY, INDIANA

This report is supplemental to the audit report of the Town of Lynnville (Town), for the period from January 1, 2020 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 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/](http://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 25, 2024



CLERK-TREASURER  
TOWN OF LYNNVILLE

CLERK-TREASURER  
TOWN OF LYNNVILLE  
AUDIT RESULTS AND COMMENTS

**INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING**

*Condition and Context*

The internal control process is based on fundamental principles that operate as a whole but are best understood when analyzed individually. The five components basic to any internal control system are: Control Environment, Risk Assessment, Control Activities, Information and Communication, and Monitoring. Each of the five components of internal controls are necessary to form a complete internal control process.

Deficiencies, as discussed below, in the Town's internal control system were noted in the Control Environment, Risk Assessment, and Monitoring components.

*Control Environment*

The Town did not have formal standards, processes, and structures in place to adequately form a proper internal control environment that would have dictated the Town's overall system of internal controls. Accordingly, governance and management could not properly convey leadership expectations or provide an overall accountability structure.

*Risk Assessment*

The Town did not have a process to identify and assess internal and external risks to the achievement of objectives and then establish risk tolerances. Accordingly, there was no basis for determining how risk would be managed.

*Monitoring Activities*

The Town did not conduct ongoing or periodic evaluations of its internal control system. As such, the Town had no means by which to determine whether each of the five components of internal control was present and functioning or to make changes to existing policies and procedures as necessary.

*Criteria*

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:

"The control environment is the basic commonality for all and comprises the integrity and ethical values of the political subdivision established by the oversight body and management. The standards, processes, and structures which form the control environment pervasively impact the overall system of internal control. The oversight body and management convey leadership expectations, and overall tone which are reinforced by all officials and management throughout the various offices and departments. The control environment also contains the overall accountability structure for all employees through performance and reward measures. Within this structure, leadership demonstrates commitment to the political subdivision by having a process for attracting, developing, and retaining competent individuals. This component is static in that its underpinnings do not generally change with a given objective. . . ."

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

"Risk is the possibility that an event will occur and adversely affect the achievement of objectives. Risk assessment is the process used to identify and assess internal and external risks to the achievement of objectives, and then establish risk tolerances. Each identified risk is evaluated in terms of its impact and likelihood of occurrence. Overall, risk assessment is the basis for determining how risk will be managed. . . ."

"Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators. . . ."

### **INTERNAL CONTROLS OVER COMPLIANCE**

#### *Condition and Context*

Deficiencies in the Town's system of internal controls resulted in noncompliance with laws, regulations, and uniform compliance guidelines. Noncompliance over fund sources and uses, uses of local income tax public safety funds, transfers of funds, annual financial report, capital assets, supporting documentation, and approval of claims occurred as detailed further in the comments below.

#### *Criteria*

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. . . ."

### **FUND SOURCES AND USES**

#### *Condition and Context*

A total of 11 distributions from the Auditor of State selected for testing were posted to the improper fund. Of those errors, 8 receipts, 2 from each year of the audit period, should have been posted to the General fund but were instead posted to the CCI fund, and 3 receipts, 2 in 2022 and 1 in 2023, should have been posted to the MVH Restricted fund but were instead posted to the MVH fund. As a result, receipts in the General fund and MVH Restricted fund were understated in total by \$1,844 and \$3,667, respectively. Receipts in the CCI and MVH funds were overstated by the same amounts.

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

*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)

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)

**USES OF LOCAL INCOME TAX PUBLIC SAFETY FUNDS**

*Condition and Context*

Local income tax public safety distributions provide additional income tax for the sole purpose of funding public safety needs. The Town received distributions from this funding source in 2022 and 2023, in the amounts of \$49,316 and \$57,688, respectively. The Town utilized the Public Safety fund to account for the activity related to this funding.

Five Public Safety fund disbursements were selected for testing, three of which were determined to be unallowable uses of such funds, including monthly cybersecurity and technology related aid, maintenance of the Town's website, and computer software. The total amount of the unallowed expenditures was \$931.

Disbursements from the Public Safety fund totaled \$38,610 during the engagement period. Based on a review of the 2022 and 2023 vendor disbursement descriptions in the Town ledger, it is likely an additional amount of \$12,853 was used for purposes other than public safety needs.

*Criteria*

Indiana Code 6-3.6-6-8(b) states in part:

"Except as provided in subsections (c) and (d), the amount of the certified distribution that is allocated to public safety purposes, and after making allocations under [IC 6-3.6-11](#), shall be allocated to the county and to each municipality in the county that is carrying out or providing at least one (1) public safety purpose. . . ."

Indiana Code 6-3.6-2-14 states:

"'Public safety' refers to the following:

- (1) A police and law enforcement system to preserve public peace and order.
- (2) A firefighting and fire prevention system.
- (3) Emergency ambulance services (as defined in [IC 16-18-2-107](#)).
- (4) Emergency medical services (as defined in [IC 16-18-2-110](#)).
- (5) Emergency action (as defined in [IC 13-11-2-65](#)).

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

- (6) A probation department of a court.
- (7) Confinement, supervision, services under a community corrections program (as defined in [IC 35-38-2.6-2](#)), or other correctional services for a person who has been:
  - (A) diverted before a final hearing or trial under an agreement that is between the county prosecuting attorney and the person or the person's custodian, guardian, or parent and that provides for confinement, supervision, community corrections services, or other correctional services instead of a final action described in clause (B) or (C);
  - (B) convicted of a crime; or
  - (C) adjudicated as a delinquent child or a child in need of services.
- (8) A juvenile detention facility under [IC 31-31-8](#).
- (9) A juvenile detention center under [IC 31-31-9](#).
- (10) A county jail.
- (11) A communications system (as defined in [IC 36-8-15-3](#)), an enhanced emergency telephone system (as defined in [IC 36-8-16-2](#), before its repeal on July 1, 2012), a PSAP (as defined in [IC 36-8-16.7-20](#)) that is part of the statewide 911 system (as defined in [IC 36-8-16.7-22](#)) and located within the county, or the statewide 911 system (as defined in [IC 36-8-16.7-22](#)).
- (12) Medical and health expenses for jailed inmates and other confined persons.
- (13) Pension payments for any of the following:
  - (A) A member of a fire department (as defined in [IC 36-8-1-8](#)) or any other employee of the fire department.
  - (B) A member of a police department (as defined in [IC 36-8-1-9](#)), a police chief hired under a waiver under [IC 36-8-4-6.5](#), or any other employee hired by the police department.
  - (C) A county sheriff or any other member of the office of the county sheriff.
  - (D) Other personnel employed to provide a service described in this section.
- (14) Law enforcement training."

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)

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

**TRANSFERS OF FUNDS**

*Condition and Context*

The Town transferred \$8,298 from the LRS (Local Road and Street) fund to the MVH fund in July 2020. The transfer was allowable, but an ordinance or resolution was required to initiate the transaction. No ordinance or resolution was provided for review.

The Town initiated a \$231,702 transfer out of the MVH fund in July 2020 but posted the corresponding transfer in back into the MVH fund. The Town did not pass an ordinance or resolution authorizing this transfer. In December 2020, the Town caught the error and passed an ordinance authorizing the transfer of \$252,567 from the MVH fund to the Public Improvement Projects fund. Per Indiana Code, the Town was limited each year to a maximum transfer of \$40,000 from the LRS and MVH funds. Accordingly, the Town was only allowed to transfer \$30,934 from the MVH fund. The Town had already transferred the \$8,298 noted above and also transferred an additional \$282 and \$486 from the MVH and LRS funds, respectively, in December 2020. The remaining \$221,633 was, therefore, an unallowable transfer.

Nine transfers, one from the MVH Restricted fund, three from the Lynnville Park fund, and five from the LIT (Local Income Tax) fund, were not allowable per the Indiana Code. Total unallowed transfers from the MVH Restricted, Lynnville Park, and LIT funds were \$2,500, \$28,386, and \$76,101, respectively, during the audit period.

*Criteria*

Indiana Code 8-14-1-5(c) states: "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."

Indiana Code 36-5-4-13(b) states:

"Except as provided in subsection (c), this subsection applies to a town having a population of more than five hundred (500) and less than two thousand (2,000). Notwithstanding [IC 8-14-1](#) and [IC 8-14-2](#), a town may transfer money distributed to the town from:

- (1) the motor vehicle highway account under [IC 8-14-1](#);
- (2) the local road and street account under [IC 8-14-2](#); or
- (3) the:
  - (A) motor vehicle highway account under [IC 8-14-1](#); and
  - (B) local road and street account under [IC 8-14-2](#);

to any other town fund after the passage of an ordinance or a resolution by the town legislative body that specifies the amount of the transfer, the funds involved, the date of the transfer, and the general purpose of the transfer. However, the total amount of all money transferred by a town under this subsection may not exceed forty thousand dollars (\$40,000)."

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

Indiana Code 36-10-3-22 states:

"(a) Park and recreation facilities and programs shall be made available to the public free of charge as far as possible. However, if it is necessary in order to provide a particular activity, the board may charge a reasonable fee.

(b) The unit's fiscal body may establish by ordinance, upon request of the board:

- (1) a special nonreverting operating fund for park purposes from which expenditures may be made as provided by ordinance, either by appropriation by the board or by the unit's fiscal body; or
- (2) a special nonreverting capital fund for the purpose of acquiring land or making specific capital improvements from which expenditures may be made by appropriation by the unit's fiscal body.

The unit's fiscal body shall designate the fund or funds into which the unit's fiscal officer (or county treasurer) shall deposit fees from golf courses, swimming pools, skating rinks, or other major facilities requiring major expenditures for management and maintenance. Money received from fees other than from major facilities or received from the sale of surplus property shall be deposited by the unit's fiscal officer (or county treasurer) either in the special nonreverting operating fund or in the nonreverting capital fund, as directed by the board. However, if neither fund has been established, money received from fees or from the sale of surplus property shall be deposited in the unit's general fund. Money from either special fund may be disbursed only on approved claims allowed and signed by the president and secretary of the board.

(c) Money placed in the special nonreverting capital fund may not be withdrawn except for the purposes for which the fund was created, unless the fiscal body repeals the ordinance establishing the fund. The fiscal body may not repeal the ordinance under suspension of the rules.

(d) Money procured from fees or received from the sale of surplus property under section 12 of this chapter shall be deposited at least once each month with the fiscal officer of the unit."

Indiana Code 6-3.6-10-2 states:

"A county, city, or town may use revenue allocated for economic development purposes under [IC 6-3.6-6-9](#) for any combination of the following purposes:

- (1) To pay all or a part of the interest owed by a private developer or user on a loan extended by a financial institution or other lender to the developer or user if the proceeds of the loan are or are to be used to finance an economic development project.
- (2) For the retirement of bonds for economic development projects.
- (3) For leases or for leases or bonds entered into or issued before the date the county economic development income tax ([IC 6-3.5-7](#) repealed) was imposed if the purpose of the lease or bonds would have qualified as a purpose under this article at the time the lease was entered into or the bonds were issued.

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

- (4) The construction or acquisition of, or remedial action with respect to, a capital project for which the unit is empowered to issue general obligation bonds or establish a fund under any statute listed in [IC 6-1.1-18.5-9.8](#).
- (5) The retirement of bonds issued under any provision of Indiana law for a capital project.
- (6) The payment of lease rentals under any statute for a capital project.
- (7) Contract payments to a nonprofit corporation whose primary corporate purpose is to assist government in planning and implementing economic development projects.
- (8) Operating expenses of a governmental entity that plans or implements economic development projects.
- (9) Funding of a revolving fund established under [IC 5-1-14-14](#).
- (10) For a regional venture capital fund or a local venture capital fund.
- (11) For any lawful purpose for which money in any of its other funds may be used."

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 it is determined that an error has been posted in the financial records, the error must be corrected in a timely manner. The correction of the error should be dated as of the date that the correction occurred and should not be back dated to the date of the error occurred. The adjustment should be labeled as a correcting entry. All documentation of the error and the adjustments must be maintained to support the correction. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

## **ANNUAL FINANCIAL REPORT**

### *Condition and Context*

The Annual Financial Report (AFR) is required to be submitted annually via the Indiana Gateway for Government Units financial reporting system. The capital assets, accounts payable and receivable, and debt information entered by the Town into the AFRs for the audit period contained the following errors:

#### *Capital Assets*

The Town's capital asset records did not support the amounts entered as capital assets in the AFR for any year of the audit period. The Town reported the net book value rather than the historical cost for all capital assets, which resulted in material understatement of capital assets each year. The Town reported total capital assets of \$6,199,816 at December 31, 2023. The financial reporting framework utilized by the Town includes the option to present a Schedule of Capital Assets as Other Information in the Financial Statement Audit Report of the Town. The Town has elected not to present this schedule.

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

*Accounts Payable and Receivable*

The Town did not enter accounts payable for the Town or its utilities in its 2020, 2021, and 2022 AFRs when payables existed at year end. The Town did not enter accounts receivable for the Town or its utilities in its 2020 and 2022 AFRs when receivables existed at year end. In its 2021 AFR, the Town entered accounts receivable for its wastewater utility but did not enter accounts receivable for the Town or its water utility when receivables existed at year end.

*Debt*

The Town did not report any information for debt in its 2022 AFR. The Town incorrectly included interest in the amount reported as principal due within one year in its 2021 and 2023 AFRs, which resulted in an overstatement of the principal due within one year in the amount of \$34,334 at December 31, 2023.

The financial reporting framework utilized by the Town includes the option to present a Schedule of Leases and Debt as Other Information in the Financial Statement Audit Report of the Town. An adjustment was proposed, accepted by the Town, and made to the schedule as of December 31, 2023, to correct the error identified above.

*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](#)."

**CAPITAL ASSETS**

A similar comment also appeared in prior Reports B52934 and B55427, entitled *CAPITAL ASSETS*.

*Condition and Context*

Every unit must have a complete detailed listing of all capital assets owned which reflects their acquisition value and perform a complete physical inventory at least every two years.

The Town did not perform a physical inventory during 2020 or 2021. In 2022, the Town hired a consultant to compile a capital asset report as of December 31, 2022, to serve as the Town's detailed listing of all capital assets that exceeded the Town's capitalization threshold. While the consultant prepared the report, the Town did not have any policies or procedures in place to ensure that the listing was complete and accurate, nor was there any documentation of review or resolution of differences noted between the compiled capital asset report and the Town's records.

The Town's records and Town Council minutes for the audit period indicated that the Town purchased 17 capital assets, 10 of which were selected for testing. Of those 10, 7 were not included on the Town's detailed capital asset listing.

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

*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)

**SUPPORTING DOCUMENTATION**

*Condition and Context*

The Town did not comply with laws and regulations related to disbursements. Fifty-four vendor claims were selected for testing, eight of which lacked adequate supporting documentation.

One claim was a request for reimbursement that had the prescribed mileage form attached which documented the total number of trips and the business purpose for the period covered. However, the form did not include other necessary details, such as the dates of travel and the beginning and ending odometer readings.

One claim did not have any supporting documentation attached, so what was purchased could not be determined.

Six credit card claims did not have adequate supporting documentation for all expenses charged to the Town's credit card. Specific issues noted with these claims included the following:

- Three claims included nine expenses that were paid based solely on the credit card statement. The amount paid without supporting documentation totaled \$972.
- One claim included a \$220 expense for a restaurant charge which did not include the business purpose, who was in attendance, or a detailed receipt; a \$75 charge for three gift cards which did not include the business purpose; and three amounts totaling \$82 for which there was insufficient supporting documentation.
- One claim included two expenses totaling \$81 for restaurant charges that were supported by receipts that showed only a summarized total instead of detailed itemized receipts.
- One claim included a \$486 expense for a two-night hotel stay that did not include documentation to substantiate the business purpose of the overnight stay.

*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)

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

The SBOA will not take exception to the use of credit cards by a unit provided the following criteria are observed:

1. The governing body must authorize credit card use through an ordinance/resolution, which has been approved in a meeting and documented in the minutes.
2. Issuance and use should be handled by an official or employee designated by the governing body.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance/resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card must be returned to the custody of the responsible person.
5. The designated responsible official or employee must maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned.
6. Credit cards must not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing body and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment cannot be made on the basis of a statement or a credit card slip only. Procedures for payments must be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee may be the personal obligation of the responsible officer or employee.
8. If authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

### **APPROVAL OF CLAIMS**

#### *Condition and Context*

The Town has two governing bodies, the Town Council and the Park Authority Board. All Town Council members are members of the Park Authority Board. During the audit period, claims for the Town and its utilities were approved during meetings of the Park Authority Board. The Park Authority Board should only have approved park-related claims. All other Town-related claims and utility claims should have been approved during Town Council meetings.

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

*Criteria*

Indiana Code 5-11-10-2(a) states:

"Claims against a political subdivision of the state must be approved by the officer or person receiving the goods or services, be audited for correctness and approved by the disbursing officer of the political subdivision, and, where applicable, be allowed by the governing body having jurisdiction over allowance of such claims before they are paid. If the claim is against a governmental entity (as defined in section 1.6 of this chapter), the claim must be certified by the fiscal officer."

CLERK-TREASURER  
TOWN OF LYNNVILLE  
EXIT CONFERENCE

The contents of this report were discussed on November 25, 2024, with Lauri Stockus, Clerk-Treasurer; Rachel Titzer, President of the Town Council; David Goldenberg, Town Council member; Doris Horn, Town Council member; Brian Cook, Town Manager; and Megan Abner, Utility Clerk.