

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

COMPLIANCE EXAMINATION REPORT

OF

TOWN OF CHRISNEY

SPENCER COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
02/27/2024



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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February 27, 2024

To: The Officials of the Town of Chrisney
Town of Chrisney
Spencer County, Indiana

This report is supplemental to the audit report of the Town of Chrisney (Town), for the period January 1, 2022 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any Examination 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

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

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

A handwritten signature in black ink that reads 'Tammy R. White'.

Tammy R. White, CPA
Deputy State Examiner

COMPLIANCE EXAMINATION OF
TOWN OF CHRISNEY
Spencer County, Indiana
January 1, 2022 to December 31, 2022

TOWN OF CHRISNEY

Spencer County, Indiana
January 1, 2022 to December 31, 2022

CONTENTS

SCHEDULE OF OFFICIALS	1
INDEPENDENT ACCOUNTANT'S REPORT	2
EXIT CONFERENCE	3

TOWN OF CHRISNEY
SCHEDULE OF OFFICIALS (Unaudited)
December 31, 2022

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Kim Litkenhus	01-01-22 to 12-31-22
President of the Town Council	Chris Anderson	01-01-22 to 12-31-22

INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the Town of Chrisney'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 to December 31, 2022. 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 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.

In our opinion the Town complied, in all material respects, with the aforementioned requirements during the period January 1, 2022 to December 31, 2022.

Crowe LLP
Crowe LLP

Indianapolis, Indiana
February 22, 2024

TOWN OF CHRISNEY
EXIT CONFERENCE
January 1, 2022 to December 31, 2022

The contents of this report were discussed on February 22, 2024 with Kim Litkenhus, Clerk-Treasurer, Chris Anderson, President of the Town Council, and Mason Seay, Councilman.