

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF GREENFIELD

HANCOCK COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**

09/16/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Lori Elmore	01-01-23 to 12-31-24
Mayor	Charles R. Fewell Guy Titus	01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the Board of Public Works	Guy Titus	01-01-23 to 12-31-24
President Pro Tempore of the Common Council	Dan Riley	01-01-23 to 12-31-24
Utility Office Manager	Jane Webb	01-01-23 to 12-31-24
Superintendent of the Water Utility	Charles Gill	01-01-23 to 12-31-24
Superintendent of the Wastewater Utility	Nicholas Dezelan	01-01-23 to 12-31-24
Superintendent of the Electric Utility	Scott Yost	01-01-23 to 12-31-24
Superintendent of the Storm Water Utility	Daniel Miller	01-01-23 to 12-31-24



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF GREENFIELD, HANCOCK COUNTY, INDIANA

This report is supplemental to the audit report of the City of Greenfield (City), for the period from January 1, 2023 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 City. It should be read in conjunction with the Financial Statement Audit Report of the City, which provides our opinions on the City's financial statement. 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 Result and Comment, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE  
Deputy State Examiner

August 28, 2024

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CLERK-TREASURER  
CITY OF GREENFIELD

CLERK-TREASURER  
CITY OF GREENFIELD  
AUDIT RESULT AND COMMENT

**ERRORS ON CLAIMS**

*Condition and Context*

Internal controls were not in place to ensure compliance with disbursements. During the audit, we performed testing procedures on over 50 individual disbursements and noted that 4 of these disbursements were not included on the claims dockets to receive proper governing board approval. The total dollar amount of the 4 disbursements not included on the claims docket was \$5,131,800.

*Criteria*

Indiana Code 5-11-10-1.6 states in part:

". . . (b) As used in this section, 'claim' means a bill or an invoice submitted to a governmental entity for goods or services.

(c) The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim. . . ."

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. . . ."

CLERK-TREASURER  
CITY OF GREENFIELD  
EXIT CONFERENCE

The contents of this report were discussed on August 28, 2024, with Lori Elmore, Clerk-Treasurer; Guy Titus, Mayor; Dan Riley, President Pro Tempore of the Common Council; and Larry Breese, Board of Public Works member.