

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

COMPLIANCE EXAMINATION REPORT

OF

CITY OF CRAWFORDSVILLE

MONTGOMERY COUNTY, INDIANA

January 1, 2023 to December 31, 2023



**FILED**

11/01/2024



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

November 1, 2024

To: The Officials of the City of Crawfordsville  
City of Crawfordsville  
Montgomery County, Indiana

This report is supplemental to the audit report of City of Crawfordsville (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 Examination Findings that pertain to the City. It should be read in conjunction with the financial statement audit report of the City, which provides an opinion on the City'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 engaged private examiners under our review to perform the audit of the City and perform procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Findings and Results contained herein describe the identified reportable instances of noncompliance found as a result of these procedures.

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

We call your attention to the findings in the report on pages 3 and 4.

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

CITY OF CRAWFORDSVILLE  
Montgomery County, Indiana  
January 1, 2023 through December 31, 2023

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CITY OF CRAWFORDSVILLE  
SCHEDULE OF OFFICIALS (Unaudited)  
December 31, 2023

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<u>Office</u>	<u>Official</u>	<u>Term</u>
Mayor	Todd D. Barton	01-01-23 to 12-31-23
President Pro Tempore of the Common Council	Andrew P. Biddle	01-01-23 to 12-31-23
Clerk-Treasurer	Terri Gadd	01-01-23 to 12-31-23

## INDEPENDENT ACCOUNTANT'S REPORT

To the Indiana State Board of Accounts and  
Management of the City of Crawfordsville

We have examined the City of Crawfordsville's ("City") compliance with the Indiana State Board of Accounts' *Accounting and Uniform Compliance Guidelines Manual For Cities and Towns* during the period January 1, 2023 through December 31, 2023. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City'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 City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City 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 City'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 City during the period January 1, 2023 through December 31, 2023, as described in items 2023-001 and 2023-002 on the following Schedule of Examination Findings and Results.

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

  
Crowe LLP

Indianapolis, Indiana  
September 25, 2024

CITY OF CRAWFORDSVILLE  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
January 1, 2023 through December 31, 2023

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**FINDING 2023-001: MISSING GATEWAY UPLOADS**

**Criteria:** The Indiana State Board of Accounts (SBOA) Directive 2018-1 states in part, " 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. This remote process will provide for more efficient data processing and save audit costs for our clients. The Directive was amended with additional required uploads effective December 2023.

The following files and governmental unit information are required to be uploaded monthly by all units:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

The following files and governmental unit information are required to be uploaded annually by all units:

- Year-end investment statements and register of investments
- Excel Data Capture/ Data Dump
- Detail of Receipts by fund and account
- Detail of Disbursements by fund and account
- Current year Salary Ordinance (or Schedule) and Amendments (except Schools)
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Accounts Payable/ Accounts Receivable Schedule support
- Direct Federal Grant Agreements/Award Letters and Amendments initiated during the year
- Agreements for Subawards made to Subrecipients for all Federal Grants initiated during the year
- Personnel Policy (to be uploaded in 2023 and in future years if updated)

**Condition:** During testing, we noted the City did not upload any bank reconciliations for 2023. Additionally, the City did not upload the 2023 annual Excel Data Capture/ Data Dump, Accounts Payable/Accounts Receivable Schedule support, the Direct Federal Grant Agreements/Award Letters and Amendments Initiated During the Year, or a Personnel Policy.

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(Continued)

CITY OF CRAWFORDSVILLE  
SCHEDULE OF EXAMINATION FINDINGS AND RESULTS  
January 1, 2023 through December 31, 2023

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**FINDING 2023-002: SCHEDULES IN ANNUAL FINANCIAL REPORT – OTHER INFORMATION**

**Criteria:** The Annual Financial Report (AFR) required under IC 5-11-1-4(a) shall be filed with the state examiner not later than sixty (60) days after the close of each fiscal year. 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. (Accounting and Uniform Guidelines Compliance Manual for Cities and Towns, Chapter 1)

The same comment appeared in the prior year report (B61629).

**Condition:** Financial and other information are required to be entered annually into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units (Gateway) financial reporting system. The information entered into Gateway contained the following errors:

*Capital Assets*

The City did not provide detailed subsidiary records which supported the \$173,368,000 in capital assets reported in Gateway as of December 31, 2023. Therefore, we were unable to determine the accuracy of the information.

*Leases and Debt*

The City understated the outstanding principal balance by \$915,386 for its Wastewater SRF Loan and overstated the principal due within one year by \$192,000. The Schedule of Leases and Debt reported as Other Information has been updated to reflect the correct balances.

CITY OF CRAWFORDSVILLE  
EXIT CONFERENCE  
January 1, 2023 through December 31, 2023

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The contents of this report were discussed on September 25, 2024 with Karyn Douglas, Clerk Treasurer, Jennifer Pursell, Deputy Clerk Treasurer, Todd Barton, Mayor, and Kent Minnette, City Attorney.