

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

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

COMPLIANCE EXAMINATION REPORT

OF

CITY OF SEYMOUR

JACKSON COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

12/04/2024



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

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December 4, 2024

To: The Officials of the City of Seymour
City of Seymour
Jackson County, Indiana

This report is supplemental to the audit report of City of Seymour (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 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/.

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 finding contained herein describes the identified reportable instance of noncompliance found as a result of these procedures.

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

We call your attention to the finding in the report on page 3.

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

Tammy R. White, CPA
Deputy State Examiner

COMPLIANCE EXAMINATION OF
CITY OF SEYMOUR
Jackson County, Indiana
January 1, 2023 through December 31, 2023

CITY OF SEYMOUR

Jackson County, Indiana
January 1, 2023 through December 31, 2023

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CITY OF SEYMOUR
SCHEDULE OF OFFICIALS
January 1, 2023 through December 31, 2023

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Darrin Boas	01-01-23 to 12-31-23
Mayor	Matthew Nicholson	01-01-23 to 12-31-23
President of the Board of Public Works and Safety	Matthew Nicholson	01-01-23 to 12-31-23
President of the Town Council	David W. Earley	01-01-23 to 12-31-23



INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the City of Seymour's (the "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 item 2023-001 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
Crowe LLP

Indianapolis, Indiana
September 30, 2024

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

FINDING 2023-001: MOTOR VEHICLE HIGHWAY (MVH) – RESTRICTED FUNDS DISBURSEMENTS

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."

Condition: A review of the disbursements from the MVH Restricted fund found that one out of the five disbursements tested was for an expense that is not related to construction, reconstruction, or preservation of the City's highways. The exception noted was of a payment made for an annual software subscription.

The same finding also appeared in prior Report B61785.

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

The contents of this report were discussed on September 26, 2024, with Darrin Boas, Clerk-Treasurer; Melissa Herndon, Second Deputy; Matthew Nicholson, Mayor, and David Earley, President of Town Council.