

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF FRANKFORT

CLINTON COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
09/03/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Judith Sheets	01-01-16 to 12-31-19
Mayor	Chris McBarnes	01-01-16 to 12-31-19
President of the Board of Public Works and Safety	Chris McBarnes	01-01-17 to 12-31-19
President Pro Tempore of the Common Council	James Moyer	01-01-17 to 12-31-19
President of the Utility Service Board	Michael Kelley	01-01-17 to 12-31-19
General Manager of Utilities	Todd Corrie	01-01-17 to 12-31-19
Utility Office Manager	Stacy Uitts	01-01-17 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF FRANKFORT, CLINTON COUNTY, INDIANA

This report is supplemental to our audit report of the City of Frankfort (City), for the period from January 1, 2017 to December 31, 2018. 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 our Financial Statement Audit Report of the City, which provides our opinion on the City's financial statement. This report may be found at 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 Result and Comment contained herein describes the identified reportable instance 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.

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

July 17, 2019

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PARKS DEPARTMENT
CITY OF FRANKFORT

PARKS DEPARTMENT
CITY OF FRANKFORT
AUDIT RESULT AND COMMENT

CHARGE AUDIT

A Special Compliance Report was issued for the Parks Department for the period of January 1, 2016 to October 11, 2017. The report included issues related to: vending machines/revenue, deposits not made timely, date of receipts, cash disbursements, and internal controls. All issues were related to the Parks Department of the City. For further information, see Report B49506.

PARKS DEPARTMENT
CITY OF FRANKFORT
EXIT CONFERENCE

The contents of this report were discussed on July 17, 2019, with Judith Sheets, Clerk-Treasurer; James Moyer, President Pro Tempore of the Common Council; and Chris McBarnes, Mayor/President of the Board of Public Works and Safety.