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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF HANOVER

JEFFERSON COUNTY, INDIANA

January 1, 2015 to December 31, 2018

FILED
10/25/2019

TABLE OF CONTENTS

Description	Page
Schedule of Officials	2
Transmittal Letter	3
Clerk-Treasurer:	
Audit Result and Comment:	
Certification on Internal Control Standards	6
Exit Conference	7
Town Council:	
Audit Result and Comment:	
Training on Internal Control Standards	10
Exit Conference	11

SCHEDULE OF OFFICIALS

Office	Official	Term
Clerk-Treasurer	Donna Pettitt	01-01-12 to 12-31-19
President of the Town Council	Debbie S. Kroger	01-01-15 to 12-31-15
	Kenneth W. Garrett Jr.	01-01-16 to 12-31-17
	Doug Hamilton	01-01-18 to 06-19-18
	Denise Buxton	06-20-18 to 12-31-18
	Kenneth W. Garrett Jr.	01-01-19 to 12-31-19
Superintendent of Utilities	K. Scott Williams	01-01-15 to 12-31-19

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF HANOVER, JEFFERSON COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Hanover (Town), for the period from January 1, 2015 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 Town. It should be read in conjunction with our Financial Statements Audit Report of the Town, which provides our 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 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 Results and Comments, incorporated within this report, was not verified for accuracy.

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

September 10, 2019

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CLERK-TREASURER
TOWN OF HANOVER

CLERK-TREASURER
TOWN OF HANOVER
AUDIT RESULT AND COMMENT

CERTIFICATION ON INTERNAL CONTROL STANDARDS

The Clerk-Treasurer certified on the Indiana Gateway for Government Units financial reporting system that employees had received the internal control training, but the Town was unable to provide any proof that internal control training had taken place. The certification forms could not be located during the audit.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and 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."

CLERK-TREASURER
TOWN OF HANOVER
EXIT CONFERENCE

The contents of this report were discussed on September 10, 2019, with Donna Pettitt, Clerk-Treasurer; Kenneth W. Garrett Jr., President of the Town Council; and Treva Shelton, Town Council member.

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TOWN COUNCIL
TOWN OF HANOVER

TOWN COUNCIL
TOWN OF HANOVER
AUDIT RESULT AND COMMENT

TRAINING ON INTERNAL CONTROL STANDARDS

Sufficient audit evidence that the training on the internal control standards had been completed by the required employees was not provided. The certification forms could not be located during the audit.

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

(1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and

(2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

TOWN COUNCIL
TOWN OF HANOVER
EXIT CONFERENCE

The contents of this report were discussed on September 10, 2019, with Donna Pettitt, Clerk-Treasurer; Kenneth W. Garrett Jr., President of the Town Council; and Treva Shelton, Town Council member.