

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF MORGANTOWN

MORGAN COUNTY, INDIANA

January 1, 2017 to December 31, 2019



FILED
04/13/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sharon McIntosh	01-01-17 to 12-31-20
President of the Town Council	Jo Ellen Rowe	01-01-17 to 07-04-17
	Michael D. Day	07-05-17 to 10-22-19
	(Vacant)	10-23-19 to 10-27-19
	Penny Anderson	10-28-19 to 12-31-20



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF MORGANTOWN, MORGAN COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Morgantown (Town), for the period from January 1, 2017 to December 31, 2019. It has been provided as a separate report so that the reader may easily identify any Audit Result and Comment that pertains to the Town. It should be read in conjunction with our Financial Statements Audit Report of the Town, which provides our opinions on the Town'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 Results and Comments contained herein describes 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

March 30, 2020

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CLERK-TREASURER
TOWN OF MORGANTOWN

CLERK-TREASURER
TOWN OF MORGANTOWN
AUDIT RESULT AND COMMENT

COLLECTION OF MOVING TRAFFIC VIOLATIONS

Condition and Context

The Town collected fines for ordinance violations through an approved Town ordinance. If a citizen waived their right to a trial, the Town collected the fine. There were 14 instances where the Town collected fines for moving traffic violations. The amounts collected for the years ending December 31, 2017, 2018, and 2019, totaled \$300, \$525, and \$225, respectively. The total fines collected for moving traffic violations during the audit period was \$1,050.

Criteria

Indiana Code 36-1-6-3(c) states: "An ordinance defining a moving traffic violation may not be enforced under [IC 33-36](#) and must be enforced in accordance with [IC 34-28-5](#)."

The accounts of each public official and public office should reflect the proper treatment of fines collected for moving traffic violations as required by Indiana Code § 36-1-6-3(c), Indiana Code Ch. 34-28-5, and this Directive. Failure to do so will result in a civil action against those public officials who are responsible for the improper enforcement and collection of fines for moving traffic violations as allowable by law. (State Examiner Directive 2015-1)

CLERK-TREASURER
TOWN OF MORGANTOWN
EXIT CONFERENCE

The contents of this report were discussed on March 30, 2020, with Sharon McIntosh, Clerk-Treasurer, and Penny Anderson, President of the Town Council.

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TOWN COUNCIL
TOWN OF MORGANTOWN

TOWN COUNCIL
TOWN OF MORGANTOWN
AUDIT RESULT AND COMMENT

COLLECTION OF MOVING TRAFFIC VIOLATIONS

Condition and Context

The Town did not establish an Ordinance Violations Bureau and was collecting fines for moving traffic violations. The Town collected a total of \$1,050 in moving traffic violations throughout the audit period.

Criteria

Indiana Code 36-1-6-3(c) states: "An ordinance defining a moving traffic violation may not be enforced under [IC 33-36](#) and must be enforced in accordance with [IC 34-28-5](#)."

The accounts of each public official and public office should reflect the proper treatment of fines collected for moving traffic violations as required by Indiana Code § 36-1-6-3(c), Indiana Code Ch. 34-28-5, and this Directive. Failure to do so will result in a civil action against those public officials who are responsible for the improper enforcement and collection of fines for moving traffic violations as allowable by law. (State Examiner Directive 2015-1)

TOWN COUNCIL
TOWN OF MORGANTOWN
EXIT CONFERENCE

The contents of this report were discussed on March 30, 2020, with Sharon McIntosh, Clerk-Treasurer, and Penny Anderson, President of the Town Council.