

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF DALE

SPENCER COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
05/14/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Cynthia A. Morrison	01-01-16 to 12-31-23
President of the Town Council	Ray Striegel	01-01-19 to 12-31-20



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF DALE, SPENCER COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Dale (Town), for the period from January 1, 2019 to December 31, 2019. 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 Statement 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 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

May 13, 2020

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CLERK-TREASURER
TOWN OF DALE

CLERK-TREASURER
TOWN OF DALE
AUDIT RESULT AND COMMENT

MOTOR VEHICLE HIGHWAY FUNDS

Condition and Context

Financial activity related to the Town's Motor Vehicle Highway funds were not properly accounted for in the financial records. The Motor Vehicle Highway fund, Fund 201, and Motor Vehicle Highway Restrict fund, Fund 203, were incorrectly combined and reported as one fund in the financial statement. Adjustments to the financial statement were proposed and approved to separately report the financial activity.

Distributions in the amount of \$3,210, belonging to the Motor Vehicle Highway Restricted fund were incorrectly recorded to the Motor Vehicle Highway fund.

Criteria

The purpose of this Directive is to authorize and require . . . cities, and towns that receive distributions from the State Motor Vehicle Highway Account to create a new sub-fund within the MVH Fund to properly manage and account for the usage restrictions that were included in House Enrolled Act 1002-2017 and House Enrolled Act 1290-2018. . . .

Together, MVH and MVH Restricted shall constitute the total MVH Fund. MVH and MVH Restricted will be shown separately on the Annual Financial Report

Starting on January 1, 2019, the political subdivision must post at the time of receipt of the distribution from the State Motor Vehicle Highway Account fifty percent (50%) of the distribution to MVH Restricted. . . . (State Examiner Directive 2018-2)

CLERK-TREASURER
TOWN OF DALE
EXIT CONFERENCE

The contents of this report were discussed on May 13, 2020, with Cynthia A. Morrison, Clerk-Treasurer; Ray Striegel, President of the Town Council; Larry May, Town Council member; and Don Wertman, Town Council member.