

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF HUNTINGTON

HUNTINGTON COUNTY, INDIANA

January 1, 2018 to December 31, 2019



FILED
10/23/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Christi A. McElhane	01-01-18 to 12-31-20
Mayor	Brooks L. Fetters Richard Strick	01-01-18 to 12-31-19 01-01-20 to 12-31-20
President of the Board of Public Works and Safety	Brooks L. Fetters Richard Strick	01-01-18 to 12-31-19 01-01-20 to 12-31-20
President Pro Tempore of the Common Council	Charles E. Chapman	01-01-18 to 12-31-20
Utility Services Coordinator	Marilyn K. Ratliff	01-01-18 to 12-31-20



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF HUNTINGTON, HUNTINGTON COUNTY, INDIANA

This report is supplemental to our audit report of the City of Huntington (City), for the period from January 1, 2018 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 City. It should be read in conjunction with our Financial Statement Audit Report of the City, which provides our opinions 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

September 8, 2020

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CLERK-TREASURER
CITY OF HUNTINGTON

CLERK-TREASURER
CITY OF HUNTINGTON
AUDIT RESULT AND COMMENT

USE OF MVH RESTRICTED FUND

Condition and Context

The City spent \$26,600 from its 2019 MVH Restricted fund to purchase a truck for street department use.

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."

CLERK-TREASURER
CITY OF HUNTINGTON
EXIT CONFERENCE

The contents of this report were discussed on September 8, 2020, with Christi A. McElhaney, Clerk-Treasurer; Brooks L. Fetters, former Mayor; Richard Strick, Mayor; Charles E. Chapman, President Pro Tempore of the Common Council; and Julie Shearer, Deputy Clerk-Treasurer.