

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF ANDERSON

MADISON COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
12/17/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Controller	Douglas A. Whitham	01-01-19 to 12-31-20
Mayor	Thomas J. Broderick, Jr.	01-01-19 to 12-31-20
President of the Board of Public Works	David W. Eicks	01-01-19 to 12-31-20
President of the Common Council	Rebecca Crumes Lance Stephenson	01-01-19 to 12-31-19 01-01-20 to 12-31-20



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TO: THE OFFICIALS OF THE CITY OF ANDERSON, MADISON COUNTY, INDIANA

This report is supplemental to our audit report of the City of Anderson (City), 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 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/](http://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

December 1, 2020

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CITY CONTROLLER  
CITY OF ANDERSON

CITY CONTROLLER  
CITY OF ANDERSON  
AUDIT RESULT AND COMMENT

***MVH RESTRICTED FUND***

*Condition and Context*

The City designated separately in their records the Motor Vehicle Highway (MVH) and Motor Vehicle Highway Restricted (MVHR) funds, but did not report the funds separately on the Annual Financial Report for 2019. The City also did not use the appropriate fund numbers to account for the funds.

*Criteria*

On the chart of accounts, the MVH Fund and MVH Restricted sub-fund shall be shown as follows: . . .

Cities and Towns

Fund 201	MVH
Fund 203	MVH Restricted

***Together, MVH and MVH Restricted shall constituted the total MVH Fund.*** MVH and MVH Restricted will be shown separately on the Annual Financial Report . . . (State Examiner Directive 2018-2)

CITY CONTROLLER  
CITY OF ANDERSON  
EXIT CONFERENCE

The contents of this report were discussed on December 1, 2020, with Thomas J. Broderick, Jr., Mayor; Douglas A. Whitham, City Controller; Lance Stephenson, President of the Common Council; David W. Eicks, President of the Board of Public Works; and Rebecca Crumes, Common Council member.