

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF FRANKFORT

CLINTON COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED

03/02/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Judith Sheets Carol Bartley	01-01-19 to 12-31-19 01-01-20 to 12-31-21
Mayor	Chris McBarnes Judith Sheets	01-01-19 to 12-31-19 01-01-20 to 12-31-21
President of the Board of Public Works and Safety	Chris McBarnes Judith Sheets	01-01-19 to 12-31-19 01-01-20 to 12-31-21
President Pro Tempore of the Common Council	James Moyer Eric Woods	01-01-19 to 12-31-19 01-01-20 to 12-31-21
President of the Utility Service Board	Michael Kelley	01-01-19 to 12-31-21
General Manager of Utilities	Todd Corrie	01-01-19 to 12-31-21
Utility Office Manager	Stacy Uitts	01-01-19 to 12-31-21



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF FRANKFORT, CLINTON COUNTY, INDIANA

This report is supplemental to our audit report of the City of Frankfort (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/.

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

February 18, 2021

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CLERK-TREASURER
CITY OF FRANKFORT

CLERK-TREASURER
CITY OF FRANKFORT
AUDIT RESULT AND COMMENT

FUND SOURCES AND USES - FEDERAL GRANTS

Condition and Context

Federal grant receipts passed through from the State of Indiana were incorrectly recorded in the General and the Economic Development Operating funds. These receipts should have been recorded in a separate fund designated for federal grants.

Criteria

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/ resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

When funds are provided by the federal government either directly to a city or town or through a state agency for any program or project, . . . a separate Fund for each grant is required. (Cities and Towns Bulletin And Uniform Compliance Guidelines, June 2020)

CLERK-TREASURER
CITY OF FRANKFORT
EXIT CONFERENCE

The contents of this report were discussed on February 18, 2021, with Carol Bartley, Clerk-Treasurer; Judith Sheets, Mayor; and Eric Woods, President Pro Tempore of the Common Council.