

**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, 2020 to December 31, 2020



**FILED**  
09/22/2021



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
City Controller	Douglas A. Whitham	01-01-20 to 12-31-21
Mayor	Thomas J. Broderick, Jr.	01-01-20 to 12-31-21
President of the Board of Public Works	David W. Eicks	01-01-20 to 12-31-21
President of the Common Council	Lance Stephenson Antony Bibbs	01-01-20 to 12-31-20 01-01-21 to 12-31-21



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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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, 2020 to December 31, 2020. 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

September 8, 2021

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CITY CONTROLLER  
CITY OF ANDERSON

CITY CONTROLLER  
CITY OF ANDERSON  
AUDIT RESULT AND COMMENT

**CAPITAL ASSETS**

This same comment appeared in a Management Letter addressed to the City Controller for the audit period ending December 31, 2019.

*Condition and Context*

The City did not maintain proper documentation or a complete detailed listing, which reflects acquisition values for the Schedule of Capital Assets submitted to the Indiana Gateway for Government Units financial reporting system for 2020. Capital asset amounts were not updated from December 31, 2018 to December 31, 2020.

*Criteria*

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

CITY CONTROLLER  
CITY OF ANDERSON  
EXIT CONFERENCE

The contents of this report were discussed on September 8, 2021, with Thomas J. Broderick, Jr., Mayor; Douglas A. Whitham, City Controller; April Phillips, Senior Financial Analyst; David W. Eicks, President of the Board of Public Works; and Rebecca Crumes, Common Council member.