

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF NORTH JUDSON

STARKE COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
11/05/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Andrew J. Rowe	01-01-20 to 12-31-21
President of the Town Council	John Rowe	01-01-20 to 12-31-21
Superintendent of Water Utility	Joseph Leszek III	01-01-20 to 12-31-21
Superintendent of Wastewater Utility	Joseph Leszek III	01-01-20 to 12-31-21



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF THE TOWN OF NORTH JUDSON, STARKE COUNTY, INDIANA

This report is supplemental to our audit report of the Town of North Judson (Town), 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 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

October 21, 2021

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CLERK-TREASURER
TOWN OF NORTH JUDSON

CLERK-TREASURER
TOWN OF NORTH JUDSON
AUDIT RESULT AND COMMENT

MOTOR VEHICLE HIGHWAY (MVH) RESTRICTED FUND

The same comment also appeared in prior Report B55977.

Condition and Context

The Town created the Motor Vehicle Highway (MVH) Restricted fund as required. However, the Town did not properly record the correct amounts at the time of receipt into the MVH Restricted fund. The November 2020 MVH distribution in the amount of \$6,202 was recorded entirely to the MVH fund, instead of recording 50 percent to the MVH Restricted fund.

Criteria

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 NORTH JUDSON
EXIT CONFERENCE

The contents of this report were discussed on October 21, 2021, with Andrew J. Rowe, Clerk-Treasurer; John Rowe, President of the Town Council; Josh Brown, Vice President of the Town Council; and Jane Ellen Felchuk, Town Council member.