

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF FREMONT

STEBEN COUNTY, INDIANA

January 1, 2019 to December 31, 2020



FILED

12/16/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Mary K. Parsons	01-01-19 to 12-31-21
President of the Town Council	C. Steven Brown	01-01-19 to 12-31-21



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF FREMONT, STEUBEN COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Fremont (Town), for the period from January 1, 2019 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

December 9, 2021

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CLERK-TREASURER
TOWN OF FREMONT

CLERK-TREASURER
TOWN OF FREMONT
AUDIT RESULT AND COMMENT

MVH RESTRICTED FUND RECEIPTS

Condition and Context

The Town did not allocate or deposit at least 50 percent of the November and December 2019 distributions from the Motor Vehicle Highway (MVH) Fund at the time of the receipt into the MVH Sub Fund (MVH Restricted).

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
Mary K. (Kathy) Parsons
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fremontct@townoffremont.org

Steve Brown – Council President
Town Council Members
Linda Fulton Lon Keyes
Dr. William Stitt Barry Wilcox
www.townoffremont.org

December 9, 2021

Indiana State Board of Accounts
302 West Washington St Room E418
Indianapolis, IN, 46204-2765

Official Response – Town of Fremont Report

MVH Receipts

Dear Mr. Joyce,

In response that the MVH receipts for November and December 2019 were not entered with the split between MVH and MVH sub fund being equal. After reviewing this I would concur that the two months listed were entered inadvertently into the MVH fund. However, this was not intentional as you can see by the other 10 receipts in 2019 being entered correctly and the next 12 receipts in 2020 were entered correctly as well. We will make the correction for the two receipts for 2019 and continue to enter correctly as in the majority of 2019 and all of 2020.

Thank you for bringing this to our attention and for the opportunity to respond to the Audit for 2019 and 2020.

Respectfully,

Mary K Parsons, IAMC, MMC, CPFA, CPFIM, CMO, CPM
Clerk-Treasurer
Town of Fremont

CLERK-TREASURER
TOWN OF FREMONT
EXIT CONFERENCE

The contents of this report were discussed on December 9, 2021, with Mary K. Parsons, Clerk-Treasurer; Christopher A. Snyder, Town Court Judge; and C. Steven Brown; President of the Town Council.