

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF CHANDLER

WARRICK COUNTY, INDIANA

January 1, 2020 to December 31, 2020



**FILED**  
12/21/2021



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Brian Pace	01-01-20 to 12-31-21
President of the Town Council	Tonya Wester	01-01-20 to 12-31-21
Utility Administrator	Misty R. Denk	01-01-20 to 12-31-21



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF CHANDLER, WARRICK COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Chandler (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/](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 15, 2021

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CLERK-TREASURER  
TOWN OF CHANDLER

CLERK-TREASURER  
TOWN OF CHANDLER  
AUDIT RESULT AND COMMENT

**CAPITAL ASSETS**

A similar comment also appeared in prior Report B55729.

*Condition and Context*

The Town did not have a complete detailed listing of all capital assets owned that reflected its acquisition value. In addition, the Town had not performed a physical inventory within the last year, as required by the Town of Chandler Resolution 2021-03, Section 8.

*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)

Each unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)



## Town Hall

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Chandler, IN 47610  
812-925-6882 phone  
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December 15, 2021

Indiana State Board of Accounts

302 W Washington Street

Indianapolis, IN 46204

Re: Official Response to the Town of Chandler's audit of the 2020 fiscal year.

It was disclosed during the December 15, 2021 exit conference that the town's audit will include a comment regarding compliance with capital asset ledger requirements. The town has already established a capital asset policy through Resolution 2021-03 at the beginning of the year. We have worked on a capital asset ledger through the year and expect to finalize it by the end of 2021. We anticipate being in full compliance starting in 2022.

Brian Pace  
Clerk Treasurer

CLERK-TREASURER  
TOWN OF CHANDLER  
EXIT CONFERENCE

The contents of this report were discussed on December 15, 2021, with Brian Pace, Clerk-Treasurer; Tonya Wester, President of the Town Council; and Misty R. Denk, Utility Administrator.