

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF ETNA GREEN

KOSCIUSKO COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED
02/25/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Patricia K. Cook	01-01-19 to 12-31-22
President of the Town Council	Todd Slabaugh (Vacant) Kevin Smith II (interim) Kevin Smith II Keith Claassen	01-01-19 to 03-14-19 03-15-19 to 03-20-19 03-21-19 to 04-08-19 04-09-19 to 12-31-19 01-01-20 to 12-31-22
Superintendent of Water and Electric Utility	Barry Baker	01-01-19 to 12-31-22
Superintendent of Wastewater Utility	Andrew Cook	01-01-19 to 12-31-22



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF ETNA GREEN, KOSCIUSKO COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Etna Green (Town), 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 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

February 17, 2022

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CLERK-TREASURER
TOWN OF ETNA GREEN

CLERK-TREASURER
TOWN OF ETNA GREEN
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

Condition and Context

The Town and its utilities had a capital assets policy that detailed the threshold at which an item is considered a capital asset. However, the Town did not maintain a complete detailed listing of all capital assets. In addition, the Town and its utilities did not complete a physical inventory at least every two years, as required.

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)

CLERK-TREASURER
TOWN OF ETNA GREEN
EXIT CONFERENCE

The contents of this report were discussed on February 17, 2022, with Patricia K. Cook, Clerk-Treasurer, and Jason Hanes, Town Council member.