

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF HANOVER

JEFFERSON COUNTY, INDIANA

January 1, 2019 to December 31, 2020



FILED
04/07/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Donna Pettitt Keith Mefford	01-01-19 to 12-31-19 01-01-20 to 12-31-22
President of the Town Council	Kenneth W. Garrett Jr. Debbie Kroger Kenneth W. Garrett Jr.	01-01-19 to 12-31-19 01-01-20 to 12-31-20 01-01-21 to 12-31-22
Superintendent of Utilities	K. Scott Williams	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 HANOVER, JEFFERSON COUNTY, INDIANA

This report is supplemental to our audit report of the Town of Hanover (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.

Beth Kelley, CPA, CFE
Deputy State Examiner

March 30, 2022

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CLERK-TREASURER
TOWN OF HANOVER

CLERK-TREASURER
TOWN OF HANOVER
AUDIT RESULT AND COMMENT

MOTOR VEHICLE HIGHWAY (MVH) - RESTRICTED FUND

Condition and Context

The December 2019 distribution from the State Motor Vehicle Highway Account, in the amount of \$12,920, was posted entirely to the Motor Vehicle Highway fund. Fifty percent of the distribution was required to be posted 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)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

CLERK-TREASURER
TOWN OF HANOVER
EXIT CONFERENCE

The contents of this report were discussed on March 30, 2022, with Keith Mefford, Clerk-Treasurer; Kenneth W. Garrett Jr., President of the Town Council; Debbie Kroger, Town Council member; Kimberly Judge, Deputy Clerk-Treasurer; and Treva Shelton, Town Council member.