

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF SHELBYVILLE

SHELBY COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
08/29/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Scott M. Asher	01-01-21 to 12-31-22
Mayor	Thomas D. DeBaun	01-01-21 to 12-31-22
President of the Board of Public Works and Safety	Thomas D. DeBaun	01-01-21 to 12-31-22
President of the Common Council	Robert Nolley	01-01-21 to 12-31-22
Superintendent of the Wastewater Utility	Kevin J. Kredit	01-01-21 to 12-31-22
Superintendent of the Stormwater Utility	Derrick S. Byers	01-01-21 to 12-31-22
Utility Office Manager	Beth Corley	01-01-21 to 12-31-22



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF SHELBYVILLE, SHELBY COUNTY, INDIANA

This report is supplemental to our audit report of the City of Shelbyville (City), for the period from January 1, 2021 to December 31, 2021. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the City. It should be read in conjunction with our Financial Statement Audit Report of the City, which provides our opinions on the City'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 Results and Comments contained herein describe the identified reportable instances 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 Results and Comments, incorporated within this report, was not verified for accuracy.

Beth Kelley, CPA, CFE
Deputy State Examiner

August 18, 2022

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CLERK-TREASURER
CITY OF SHELBYVILLE

CLERK-TREASURER
CITY OF SHELBYVILLE
AUDIT RESULT AND COMMENT

CERTIFICATION ON INTERNAL CONTROL STANDARDS

Condition and Context

The City incorrectly certified in the Annual Financial Report that personnel had received training regarding internal control standards as adopted by the City. The City was unable to provide documentation for three of the four employees selected for testing to verify that the requisite personnel hired during the audit period had completed the training on internal control standards.

Criteria

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

CLERK TREASURER
CITY OF SHELBYVILLE
EXIT CONFERENCE

The contents of this report were discussed on August 18, 2022, with Scott M. Asher, Clerk-Treasurer; Thomas D. DeBaun, Mayor and President of the Board of Public Works and Safety; Robert Nolley, President of the Common Council; Jennifer Meltzer, City Attorney; Megan Clouse, Deputy Clerk-Treasurer; Rodger Bowers, Payroll Clerk; Ashley Jhala, Payroll and Accounts Payable Clerk; and Stacie Martin, Accounts Payable Clerk.

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COMMON COUNCIL
CITY OF SHELBYVILLE

COMMON COUNCIL
CITY OF SHELBYVILLE
AUDIT RESULT AND COMMENT

TRAINING ON INTERNAL CONTROL STANDARDS

Condition and Context

The City was unable to provide documentation for three of the four employees selected for testing to verify that the requisite personnel hired during the audit period had completed the training on internal control standards.

Criteria

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that: . . .

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

COMMON COUNCIL
CITY OF SHELBYVILLE
EXIT CONFERENCE

The contents of this report were discussed on August 18, 2022, with Scott M. Asher, Clerk-Treasurer; Thomas D. DeBaun, Mayor and President of the Board of Public Works and Safety; Robert Nolley, President of the Common Council; Jennifer Meltzer, City Attorney; Megan Clouse, Deputy Clerk-Treasurer; Rodger Bowers, Payroll Clerk; Ashley Jhala, Payroll and Accounts Payable Clerk; and Stacie Martin, Accounts Payable Clerk.