

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF GREENCASTLE

PUTNAM COUNTY, INDIANA

January 1, 2020 to December 31, 2021



**FILED**  
12/05/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Lynda R. Dunbar	01-01-20 to 12-31-22
Mayor	William A. Dory, Jr.	01-01-20 to 12-31-22
President Pro Tempore of the Common Council	Mark N. Hammer	01-01-20 to 12-31-22



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE CITY OF GREENCASTLE, PUTNAM COUNTY, INDIANA

This report is supplemental to our audit report of the City of Greencastle (City), for the period from January 1, 2020 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/](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 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

November 17, 2022

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CLERK-TREASURER  
CITY OF GREENCASTLE

CLERK-TREASURER  
CITY OF GREENCASTLE  
AUDIT RESULTS AND COMMENTS

**TIMELY RECORDING**

*Condition and Context*

The City did not record the state distributions timely for the current audit period. In 2020, 26 state distributions were posted between 31 to 77 days after receipt, and in 2021, 36 state distributions were posted between 35 and 84 days after receipt.

*Criteria*

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 1)

**MONTHLY AND ANNUAL UPLOADS**

*Condition and Context*

The files and governmental unit information that are required to be uploaded monthly include bank reconcilements, bank statements and outstanding check lists, approved minutes, and fund ledger with total receipts, disbursements, and beginning and ending balances by fund.

Required annual uploads are the detail of receipts for the year, detail of disbursements for the year, current year Salary Ordinance, Annual Vendor History Report, Annual Payroll History Report, and Annual Funds Ledger.

The City did not comply with the Amended State Examiner Directive 2018-1 and failed to upload a portion of the files on the Indiana Gateway for Government Units financial reporting system. In addition, several files were submitted late.

Board minutes of one meeting and seven fund ledgers were not uploaded. Annual receipt activity reports, disbursement activity reports, and vendor history reports were not uploaded for 2020 or 2021.

Many monthly files were submitted at one time, rather than monthly as required, resulting in all of the monthly uploads, except one, being submitted late. Individual items were submitted 7 to 561 days late. The annual funds ledger and payroll history reports for 2021 were submitted 198 and 184 days late, respectively.

*Criteria*

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 County Auditors of Indiana, Chapter 1)

This amended directive is effective starting with December 2020 monthly files. The upload of December 2020 monthly files will be due February 15, 2021, and by the 15th of each month thereafter unless the State Board of Accounts (SBOA) establishes a different date. This is effective for 2020 annual files which will be due for upload March 1, 2021, for calendar year end units. . . . Thereafter, annual files must be uploaded no later than March 1st . . . for the prior year end unless the SBOA establishes a different date. (Amended State Examiner Directive 2018-1)

CLERK-TREASURER  
CITY OF GREENCASTLE  
EXIT CONFERENCE

The contents of this report were discussed on November 17, 2022, with Lynda R. Dunbar, Clerk-Treasurer; William A. Dory, Jr., Mayor; and Mark N. Hammer, President Pro Tempore of the Common Council.