

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

CITY OF CONNERSVILLE

FAYETTE COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
12/29/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Rosemary Brown	01-01-21 to 12-31-22
Mayor	Chad Frank	01-01-21 to 12-31-22
President of the Board of Public Works and Safety	Chad Frank	01-01-21 to 12-31-22
President Pro Tempore of the Common Council	Diana Phillips	01-01-21 to 12-31-22
Utility Office Manager	Cindy Lunsford	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 CONNERSVILLE, FAYETTE COUNTY, INDIANA

This report is supplemental to our audit report of the City of Connersville (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 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

December 6, 2022

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CLERK-TREASURER
CITY OF CONNERSVILLE

CLERK-TREASURER
CITY OF CONNERSVILLE
AUDIT RESULT AND COMMENT

ANNUAL FINANCIAL REPORT

Condition and Context

The Schedule of Leases and Debt was inaccurate when submitted to the Indiana Gateway for Government Units (Gateway) financial reporting system. Adjustments were proposed, accepted by the City, and, as adjusted, the schedule is materially accurate.

The Schedule of Capital Assets reported in Gateway was not materially accurate. During the audit, the City's Clerk-Treasurer provided a more accurate and up- to- date capital asset schedule. Adjustments were proposed, accepted by the City, and, as adjusted, the schedule is materially accurate.

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 CONNERSVILLE
EXIT CONFERENCE

The contents of this report were discussed on December 6, 2022, with Rosemary Brown, Clerk-Treasurer; Chad Frank, Mayor; Diana Phillips, President Pro Tempore of the Common Council; and Brian Robb, Common Council member.