

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

TOWN OF EDINBURGH

JOHNSON COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
05/03/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Scott Finley	01-01-21 to 12-31-23
President of the Town Council	Jeffrey Simpson Ryan Piercefield	01-01-21 to 12-31-21 01-01-22 to 12-31-23
Town Manager	(Vacant) Dan Cartwright (Vacant) Ryan Piercefield (interim) Wade Watson (interim)	01-01-21 to 02-07-22 02-08-22 to 07-08-22 07-09-22 to 07-10-22 07-11-22 to 09-11-22 09-12-22 to 12-31-23
Superintendent of Water Utility	Bill Jones	01-01-21 to 12-31-23
Superintendent of Electric Utility	Kevin Rubush	01-01-21 to 12-31-23
Superintendent of Wastewater Utility	Rebecca Frakes (Vacant) Robert Jessie	01-01-21 to 01-04-23 01-05-23 to 02-26-23 02-27-23 to 12-31-23
Parks and Recreation Superintendent	Dan Teter	01-01-21 to 12-31-23



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE TOWN OF EDINBURGH, JOHNSON COUNTY, INDIANA

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

April 25, 2023

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CLERK-TREASURER
TOWN OF EDINBURGH

CLERK-TREASURER
TOWN OF EDINBURGH
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

The same comment appeared in the prior Report B58465.

Condition and Context

The Town and its Utilities did not maintain adequate capital asset records. There was not a clear audit trail showing how the capital assets totals were accumulated or a detailed listing that could be tested. In addition, a physical inventory had not been taken to verify that the capital asset records were correct.

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 EDINBURGH
EXIT CONFERENCE

The contents of this report were discussed on April 25, 2023, with Scott Finley, Clerk-Treasurer; Miriam Rooks, Town Council member; and Wade Watson, interim Town Manager.