



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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July 14, 2023

TO: THE OFFICIALS OF THE TOWN OF WEST HARRISON, DEARBORN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Town of West Harrison (Town), Dearborn County, for the period of January 1, 2018 to December 31, 2022, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Town's Annual Financial Reports filed by management can be found on the Gateway Website: www.gateway.ifionline.org.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Comments

- *No reportable instances of noncompliance.*

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

The Schedule of Cash and Investment Balances - Regulatory Basis is presented as other information. It has not been subjected to any auditing procedures, and, accordingly, we do not express an opinion or provide any assurance on it.

SCHEDULE OF CASH AND INVESTMENT
BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 12-31-22
General	\$ 117,034
Motor Vehicle Highway	17,675
Local Road And Street	33,882
Law Enforcement Continuing Ed	599
Unsafe Building	25,000
Riverboat	1,033,431
Rainy Day	3,560
Opioid Settlement	77
Cumulative Capital Improvement	5,353
American Rescue Plan	55,725
LIT Public Safety	64,506
Motor Vehicle Highway Restricted	44,865
 Total	 \$ 1,401,707

Any Official Response to the Comments, incorporated within this report, was not verified for accuracy.

The contents of this report were communicated to Christina Swafford, Clerk-Treasurer, and Dan Scott, President of the Town Council, on June 27, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner