



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 VEVAY, SWITZERLAND 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 Vevay (Town), Switzerland 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 Comment contained herein describes the identified reportable instance 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

PROCUREMENT

Condition and Context

During the years 2018 and 2019, the Town procured \$572,138 in construction and repair services from a single vendor. The Town Council minutes indicated that multiple quotes or bids were sought for \$41,500 and \$38,910 of these projects in 2018 and 2019, respectively. The Town was unable to provide documentation of the solicitation of quotes or bids from at least three qualified sources for the remaining projects. Additionally, the Town was unable to provide a contract with this vendor for any of the procurements identified.

Criteria

Indiana Code 5-22-8-3 states:

"(a) This section applies only if the purchasing agent expects the purchase to be:

- (1) at least fifty thousand dollars (\$50,000); and
- (2) not more than one hundred fifty thousand dollars (\$150,000).

(b) A purchasing agent may purchase supplies under this section by inviting quotes from at least three (3) persons known to deal in the lines or classes of supplies to be purchased.

(c) The purchasing agent shall mail an invitation to quote to the persons described in subsection (b) at least seven (7) days before the time fixed for receiving quotes.

(d) If the purchasing agent receives a satisfactory quote, the purchasing agent shall award a contract to the lowest responsible and responsive offeror for each line or class of supplies required.

(e) The purchasing agent may reject all quotes.

(f) If the purchasing agent does not receive a quote from a responsible and responsive offeror, the purchasing agent may purchase the supplies under [IC 5-22-10-10](#)."

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	\$ 1,117,368
MOTOR VEHICLE HIGHWAY	85,392
LOCAL ROAD AND STREET	59,643
PARK AND RECREATION - OPERATING	1,825
TRASH	58,157
LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND	5,463
UNSAFE BUILDING FUND	8,775
RAINY DAY FUND	113,380
CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	22,269
POLICE EQUIPMENT	295
TOWN IMPROVEMENT FUND	154,878
LIT - PUBLIC SAFETY	73,848
CORONAVIRUS LOCAL FISCAL RELIEF	373,482
MVH RESTRICTED (SUBFUND OF MVH)	137,352
PARK DONATION	2,185
ANIMAL SHELTER	200

GRANTS - COMMUNITY FOUNDATION	20,100
RIVERBOAT REVENUE SHARING	9,759
PERPETUAL MAINTENANCE	348,338
CEMETERY DONATION	560
GAMING FUND	750,796
OPIOID SETTLEMENT UNRESTRICTED	3,586
OPIOID SETTLEMENT RESTRICTED	8,367
CEMETERY	30,191
PAYROLL	1,589
UTILITY CLEARING	60,925
LP-STORM SEWER-NONREVERTING-CAP	97,698
WATER UTILITY OPERATING	126,907
WATER UTILITY DEPRECIATION	2,225
WATER UTILITY METER DEPOSIT	20,185
SEWAGE UTILITY OPERATING	207,865
WW PROJECT - OCRA GRANT	(212,738)
SEWAGE METER DEPOSIT	13,116
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TOTAL	<u>\$ 3,703,981</u>

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

The contents of this report were communicated to Brandi Scudder, Clerk-Treasurer, and Phillip Chris Riley, President of the Town Council, on July 5, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner