

B41831

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

CLAY TOWNSHIP

BARTHOLOMEW COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**

02/15/2013



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Christa K. Acton Rebecca A. Smith	01-01-11 to 05-08-12 05-09-12 to 12-31-14
Chairman of the Township Board	Michael A. Champlin	01-01-11 to 12-31-12



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF CLAY TOWNSHIP, BARTHOLOMEW COUNTY, INDIANA

We have examined the accompanying financial statement of Clay Township (Township), for the year ended December 31, 2011. The financial statement is the responsibility of the Township's management. Our responsibility is to express an opinion on the financial statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the Township for the year ended December 31, 2011, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the Township's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not a required part of the financial statement. These schedules have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Township's management, Township Board, and others within the entity and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

November 29, 2012

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## FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the Township.  
The financial statement and notes are presented as intended by the Township.

CLAY TOWNSHIP, BARTHOLOMEW COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Township Fund	\$ (17,382)	\$ 22,266	\$ 16,584	\$ (11,700)
Township Assistance Fund	(8,949)	15,607	3,273	3,385
Fire Fighting Fund	(7,293)	19,355	12,018	44
Fire Debt Fund	41,752	19,564	56,501	4,815
Payroll Deduction Fund	11,274	790	1,991	10,073
Totals	<u>\$ 19,402</u>	<u>\$ 77,582</u>	<u>\$ 90,367</u>	<u>\$ 6,617</u>

The notes to the financial statement are an integral part of this statement.

CLAY TOWNSHIP, BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The Township was established under the laws of the State of Indiana. The Township operates under a township trustee/township board form of government and provides some or all of the following services: public safety (fire), health and social services (township assistance), culture and recreation (parks and/or community centers), and general administrative services (weed and dog control).

The accompanying financial statement presents the financial information for the Township.

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Township.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

CLAY TOWNSHIP, BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the Township. It includes all expenditures for the reduction of the principal and interest of the Township's general obligation indebtedness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

The Township may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the Township. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Township. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the Township in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Township submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the

CLAY TOWNSHIP, BARTHOLOMEW COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. *Property Taxes***

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Township in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. *Deposits and Investments***

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Township to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. *Risk Management***

The Township may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the Township to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the Township by recording as a disbursement any replacement items purchased.

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#### SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Township's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the Township which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

CLAY TOWNSHIP, BARTHOLOMEW COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011

	Township Fund	Township Assistance Fund	Fire Fighting Fund	Fire Debt Fund	Payroll Deduction Fund	Totals
Cash and investments - beginning	\$ (17,382)	\$ (8,949)	\$ (7,293)	\$ 41,752	\$ 11,274	\$ 19,402
Receipts:						
Taxes	9,912	13,699	14,742	17,739	-	56,092
Intergovernmental	8,379	1,758	4,613	1,825	-	16,575
Other receipts	3,975	150	-	-	790	4,915
Total receipts	<u>22,266</u>	<u>15,607</u>	<u>19,355</u>	<u>19,564</u>	<u>790</u>	<u>77,582</u>
Disbursements:						
Personal services	2,702	-	-	-	-	2,702
Supplies	3,219	-	-	-	-	3,219
Other services and charges	10,663	3,273	12,018	-	-	25,954
Debt service - principal and interest	-	-	-	56,501	-	56,501
Other disbursements	-	-	-	-	1,991	1,991
Total disbursements	<u>16,584</u>	<u>3,273</u>	<u>12,018</u>	<u>56,501</u>	<u>1,991</u>	<u>90,367</u>
Excess (deficiency) of receipts over disbursements	<u>5,682</u>	<u>12,334</u>	<u>7,337</u>	<u>(36,937)</u>	<u>(1,201)</u>	<u>(12,785)</u>
Cash and investments - ending	<u>\$ (11,700)</u>	<u>\$ 3,385</u>	<u>\$ 44</u>	<u>\$ 4,815</u>	<u>\$ 10,073</u>	<u>\$ 6,617</u>

CLAY TOWNSHIP, BARTHOLOMEW COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2011

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Fire Department building/Trustee Office	\$ 615,000	\$ 59,872
Totals		<u>\$ 615,000</u>	<u>\$ 59,872</u>

CLAY TOWNSHIP, BARTHOLOMEW COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2011

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Buildings	<u>\$ 710,000</u>
Total capital assets	<u><u>\$ 710,000</u></u>

CLAY TOWNSHIP, BARTHOLOMEW COUNTY  
EXAMINATION RESULTS AND COMMENTS

***PENALTIES, INTEREST, AND OTHER CHARGES***

Penalties and interest totaling \$1,209.79 were paid to the Indiana Department of Workforce Development and the Indiana Department of Revenue. A similar comment was in prior Report B40028.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

***CONDITION OF RECORDS***

The following deficiencies relating to the recordkeeping were noted. A similar comment was in prior Report B40028.

The Township provided ledger printouts for each month of 2011. We were able to total these monthly ledger printouts and compared them to the Annual Report filed with the Indiana State Board of Accounts. We noted errors on the submitted Annual Report. The beginning fund balances on the Annual Report did not agree to the previous year's ending balances. This was due to a \$10,000 posting error, which was documented in examination Report B40028, that had not yet been corrected on the township ledger. The receipts and disbursements reported on the Annual Report for the Township Fund did not agree to what was documented in the ledgers. We also noted instances where entries were posted twice to the ledger and one entry was not posted at all. The current Trustee approved adjustments to the Annual Report and those adjustments are reflected in this report.

Due to the errors noted above, the reconcilements presented for examination were incorrect. In order to verify ending cash balance, we performed a reconciliation of the bank balance to the adjusted total cash balance reported. We were able to reconcile, with an immaterial variance of \$15 at December 31, 2011.

Original voided checks were not kept for examination, or could not always be located.

Files were in no particular order. The records presented for examination included handwritten board minutes, W-4's, copies of invoices, and a bank statement all mixed together in one file. Additional examination time was spent attempting to locate the paperwork needed for examination purposes.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

CLAY TOWNSHIP, BARTHOLOMEW COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

**INTERNAL CONTROLS - APPROPRIATIONS**

The controls over the receipting, disbursing, recording, and accounting for the financial activities were insufficient:

The appropriations posted to the financial ledger in 2011 were incorrect as noted below:

Fund	Appropriation Posted to Ledger	Approved Appropriation	Difference
Township	\$ 90,170	\$ 1,717	\$ 88,453
Township Assistance	42,000	17,110	24,890
Fire Fighting	51,000	11,567	39,433
Fire Debt	60,000	56,283	3,717

A similar comment was in prior Report B40028.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

**APPROPRIATIONS**

The records presented for examination indicated the following expenditures in excess of budgeted appropriations for 2011:

Fund	Excess Amount Expended
Township	\$ 14,867
Fire Fighting	451
Fire Debt	218

A similar comment was in prior Report B40028.

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

CLAY TOWNSHIP, BARTHOLOMEW COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

**OVERDRAWN FUND BALANCES**

The Township Fund was overdrawn in 2011. A similar comment was in prior Report B40028.

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

**SUPPORTING DOCUMENTATION**

Several payments were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records. Due to the lack of supporting information, the validity and accountability for some money disbursed could not be established. These payments were mainly for phone bills, wireless phone bills, cable, gasoline, advertising in local papers, and office supplies. There was one payment to an office supply vendor for \$690 which had no indication of what had been purchased. Also, there appeared to be a reimbursement to a former employee of \$35 for a Sam's Club purchase. There was no documentation as to what was purchased by the employee for the Township. A similar comment was in prior Report B40028.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

**CONTRACTS**

Records presented for examination indicate payments were made to the Clay Township Volunteer Fire Department for purposes of providing fire protection and associated emergency services in 2011. The Township did provide a contract to support payments for clothing allowances and yearly payments for services to the volunteer fire department. The Township did not pay the Clay Township Volunteer Fire Department according to the signed contract. The Township was to pay the fire department \$40,000 per year for services, and in 2011 the Township was only able to pay \$9,842.92, due to budget constraints.

The Township was able to pay the clothing allowance for 2011. These payments did agree to the fire contract. However, one volunteer fireman was paid \$25 less than what was indicated in the contract. There was no description or indication as to why he was paid less than the other volunteers.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

**PUBLIC RECORDS RETENTION**

Township assistance applications and investigation records were not presented for examination.

Indiana Code 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

CLAY TOWNSHIP, BARTHOLOMEW COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

**BOARD MINUTES**

Not all minutes of meetings of the governing body were available for examination. Board minutes did not contain a record of votes taken. Also, the Board minutes were not always clear and didn't contain sufficient information to convey what the Board's intentions were. A similar comment was in prior Report B40028.

Indiana Code 5-14-1.5-4(b) states:

"As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.
- (5) Any additional information required under IC 5-1.5-2-2.5."

**PAYROLL**

The former Trustee, Christa Acton, did not receive the full salary approved by the Township Board. She was only paid for the months of January, February, and March 2011. Starting in April 2011 and through the date of her resignation in May 2012, she did not receive any pay. Per the Chairman of the Township Board, this was due to budgetary constraints. He stated that the former Trustee and Board members elected to not be paid due to these reasons.

Indiana Code 36-6-6-10(c) states:

"Subject to subsection (d), the township legislative body may reduce the salary of an elected or appointed official. However, except as provided in subsection (h), the official is entitled to a salary not less than the salary fixed for the first year of the term of office that immediately preceded the current term of office."

Indiana Code 36-6-6-10(d) states:

"Except as provided in subsection (h), the township legislative body may not alter the salaries of elected or appointed officers during the fiscal year for which they are fixed, but it may add or eliminate any other position and change the salary of any other employee, if the necessary funds and appropriations are available."

CLAY TOWNSHIP, BARTHOLOMEW COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

***PAYROLL DEDUCTIONS***

Amounts withheld and amounts remitted to the Internal Revenue Service were not reconciled to ensure that the proper amounts had been remitted. Also, payroll withholdings were made for state and local taxes but were not remitted to the Indiana Department of Revenue. A similar comment was in prior Report B40028.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

***LIST OF EMPLOYEES NOT FILED***

Officials or employees of the township did not file an annual Certified Report of Names, Addresses, Duties and Compensation of Public Employees (100-R) with the Indiana State Board of Accounts.

Indiana Code 5-11-13-1 states in part:

"Every . . . township, . . . shall during the month of January of each year prepare, make, and sign a written or printed certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents in their respective offices, departments, boards, commissions, and institutions, and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts."

***LIST OF EMPLOYEES NOT FILED WITH THE COUNTY TREASURER***

Officials or employees of the Township had money due from the Township, but a list of such employees was not certified to the County Treasurer. A similar comment was in prior Report B40028.

Indiana Code 6-1.1-22-14(a) states in part: "On or before June 1 and December 1 of each year . . . the township executive shall certify the names and addresses of each person who has money due from the political subdivision to the treasurer of each county in which the political subdivision is located."

CLAY TOWNSHIP, BARTHOLOMEW COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

***EXAMINATION COSTS - CONDITION OF RECORDS***

Due to the condition of records, the time spent to verify the financial statements exceeded the average time spent for a Township of similar size.

Audit costs or other costs incurred because of poor records, nonexistent records or other inadequate bookkeeping practices may be the personal obligation of the responsible official or employee of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

CLAY TOWNSHIP, BARTHOLOMEW COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on January 9, 2013, with Rebecca A. Smith, Trustee; and Michael A. Champlin, Chairman of Township Board. The officials concurred with our findings.

Contact was made with Christa K. Acton via phone message on January 7, 2013, to inform the former Trustee of the need for an exit conference regarding the 2011 examination of Clay Township. On January 8, 2013, a message was received from Christa K. Acton stating that she declined an exit.