



STATE OF INDIANA
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B44632

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December 22, 2014

TO: THE OFFICIALS OF GREENFIELD TOWNSHIP, ORANGE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Greenfield Township (Township), for the period of January 1, 2010 to December 31, 2013, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Township's financial statements, we did not follow *generally accepted auditing standards*. Accordingly, we do not express an opinion on any basic financial statement of the Township.

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 Township's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/. For years 2011 and later, the Annual Financial Reports filed by the Township can be found on the Gateway website: <https://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.

Unresolved Comments From Prior Report

- *The prior report stated monthly reconcilements of the fund balances to the bank account balances were either incorrect or not provided for review. Depository reconciliations of the fund balances to the bank account balances for the review period were conducted; however, the reconciliation contained did not balance due to a number of posting errors. As of December 31, 2013, the bank account reconciliation identified cash short in the amount of \$55.28.*
- *The prior report stated that ledger balances did not match balances reported in the Township's Annual Financial Report for Year 2009. The Annual Financial Reports filed on Gateway for 2011, 2012, and 2013 contained a number of errors and did not properly reflect the financial activity of the Township. The following is a schedule of these differences:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2011	Township Farm	End Bal	\$ 75,362.84	\$ 75,867.84	\$ (505.00)
2012	Township	Receipts	20,640.77	21,293.66	(652.89)
2012	Township Farm	Receipts	1,725.31	11,573.38	(9,848.07)
2012	Township	End Bal	9,726.16	10,322.58	(596.42)
2012	Township Farm	End Bal	66,394.52	75,898.65	(9,504.13)
2013	Township	Beg Bal	9,726.16	10,822.58	(1,096.42)
2013	Township	End Bal	10,243.99	11,385.88	(1,141.89)

Current Period Comments

- *The Township did not adopt a resolution establishing salaries of Township officers and employees for 2010, 2011, 2012, and 2013. Form 17 (Resolution Establishing Salaries of Township Officers and Employees) has been prescribed for this purpose.*
- *Instances were noted where salaries were paid in advance of service. The annual salary of the Township Advisory Board was paid in full by November 29, 2010, December 6, 2011, December 3, 2012, and November 11, 2013. The annual salary of the Trustee was paid in full by November 19, 2010, December 1, 2011, and December 3, 2012. The annual salary of the Clerk was paid in full by September 21, 2010, December 1, 2011, and by December 3, 2012.*
- *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1 for 2010, 2011, 2012, and 2013.*
- *The Township did not have the required meeting to review and adopt the Annual Report in accordance with Indiana Code 36-6-6-9 for 2010, 2011, 2012, and 2013.*
- *The minutes presented did not contain information related to the annual meeting of the Board of Finance or the election of the Board of Finance.*
- *The Trustee's Surety Bond was insufficient per the Indiana Code for 2011, 2012, and 2013. The Bond was for \$15,000 and Indiana Code requires at least \$30,000.*
- *The Township did not have a Nepotism Policy for 2012 or 2013.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012 and 2013.*
- *The Township did not have a Contracting Policy for 2012.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2012 and 2013.*
- *The Township did not have a credit card policy approved by the Township Board.*
- *The Township did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2010 and 2011. The reports were filed on May 9, 2011, and May 1, 2012, respectively, which was 98 days and 91 days past the due date.*

This letter is intended for the information and use of the governing body and management of the Township. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on November 26, 2014, with Patricia M. Akins, Trustee.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner