



STATE OF INDIANA
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B45046

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April 20, 2015

TO: THE OFFICIALS OF GREEN TOWNSHIP, MARSHALL COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Green 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.

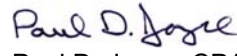
Current Period Comments

- *The financial institution did not return the actual cancelled checks with the monthly statements, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the check was not returned.*
- *The records presented for review indicated that the Rainy Day Fund in 2012 was in excess of budget appropriations by \$508.*
- *Receipts for 2010 and 2011 were deposited later than the first and fifteenth of the month. Deposits were made up to three months after the local tax distributions from the County were received by the Township.*
- *The Township did not adopt a resolution establishing salaries of Township officers and employees. Form 17 (Resolution Establishing Salaries of Township Officials and Employees) has been prescribed for this purpose.*

- *Payments made for fire protection, emergency medical services, and mowing were not supported by a written contract.*
- *The Township did not have a Nepotism Policy for 2012 and 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 and 2013.*
- *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 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 5, 2011, and April 11, 2012, which are 94 and 70 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 March 4, 2015, with Marie Fishburn, Trustee.


 Paul D. Joyce, CPA
 State Examiner