



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B46453

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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June 13, 2016

TO: THE OFFICIALS OF SUGAR RIDGE TOWNSHIP, CLAY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Sugar Ridge Township (Township), for the period of January 1, 2012 to December 31, 2015, 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 statement, we did not follow auditing standards generally accepted in the United States of America. 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 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 Comment From Prior Report

- *Receipts were deposited later than the first and fifteenth of the month. Most receipts were deposited several months after the date of receiving the funds in 2012 and 2013.*

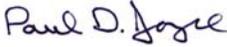
Current Period Comments

- *Depository reconciliations of the fund balances to the bank account balances were not presented for review for 47 months during the review period. Corrections were not made causing bank balance and records to not reconcile in 2012, 2013, and 2014.*
- *Receipts were not properly posted to the Township Ledger. Receipts were not posted timely in the ledger during 2012 and 2013.*
- *The Township Board did not fix the salaries of Township officers and employees for 2012 and 2013.*

- *Payments were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records. Paid claims from 2012 and 2014 presented for review did not have supporting documentation attached.*
- *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.*
- *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, 2013, 2014, and 2015.*
- *The Township did not have a Contracting Policy for 2012, 2013, 2014, and 2015.*
- *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, 2013, 2014, and 2015.*
- *The Township did not timely file a Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2012. The report was filed on February 3, 2013, which is three 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 April 13, 2016, with Amy A. Griffith, Trustee. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner

Amy Griffith
1291 W. Saline Burnett St.
Center Point, IN 47840
812-239-1193

4/9/2016

Official Response

Lisa David
State Board of Accounts
302 W. Washington St, Rm E418
Indianapolis, IN 46204

I would like to state that any account containing Township funds is and has always been balanced during my terms as Sugar Ridge Trustee. Any account alleged to be unbalanced at year's end would be attributable to a delay (after December 31) in the presentment of checks(s) for payment by the recipient.

Enclosed you will find the instruction I was given for my "Official Response" . I was also told that if I got it in last week it would be okay. Lynne was not sure if it was 10 days or 10 business days. If you have any questions please call me.

Sincerely,

A handwritten signature in cursive script that reads "Amy Griffith".

Amy Griffith
Sugar Ridge Township Trustee