



STATE OF INDIANA
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B46621

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July 14, 2016

TO: THE OFFICIALS OF GREENSBORO TOWNSHIP, HENRY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Greensboro Township (Township), for the period of January 1, 2013 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 statements, 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 Comments from Prior Report

- *Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliations contained errors and did not balance due to posting errors in the ledger and inaccurate outstanding check listings.*
- *The Annual Financial Reports (AFR) filed on Gateway for 2014 and 2015 did not match the Township's records. The Annual Financial Reports filed on Gateway have been corrected. Differences between the AFR and ledger were as follows:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Corrected Ledger</u>	<u>Difference</u>
2014	Township	Disbursements	\$ 13,633.95	\$ 14,215.81	\$ (581.86)
2014	Township	Ending Balance	5,303.97	4,723.83	580.14
2014	Township Assistance	Disbursements	4,959.76	4,770.64	189.12
2014	Township Assistance	Ending Balance	1,377.84	1,566.96	(189.12)
2015	Township	Beginning Balance	5,303.97	4,723.83	580.14
2015	Township	Receipts	13,043.43	14,030.07	(986.64)
2015	Township	Disbursements	14,377.66	13,831.42	546.24
2015	Township	Ending Balance	3,969.74	4,922.48	(952.74)
2015	Township Assistance	Beginning Balance	1,377.84	1,566.96	(189.12)
2015	Township Assistance	Ending Balance	3,996.93	4,186.05	(189.12)


- *Payments made in 2013 and 2014 for mowing and fire protection were not supported by written contracts.*

Current Period Comments

- *In 2014, \$770.64 in excess of the budgeted appropriation was disbursed in the Township Assistance Fund.*
- *The Township did not adopt a resolution establishing salaries of Township officers and employees in 2013, 2014, and 2015.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) were inaccurate in 2013, 2014, and 2015. The 2013 100-R stated the Trustee's total compensation was \$7,200, but the Trustee actually was paid \$3,528 in 2013. The 2014 100-R stated the Trustee's compensation was \$7,200, but the Trustee actually was paid \$5,880; it also stated that that each Board member received \$350, but each Board member was actually paid \$400. The 2015 100-R stated the total compensation for the former Trustee for the period January through June was \$2,431 and \$2,918 for the current Trustee for the period August through December, but the Trustees were actually paid \$3,600 and \$3000, respectively.*
- *The Township did not have a Nepotism Policy for 2013, 2014, or 2015.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2013, 2014, and 2015.*
- *The Township did not have a Contracting Policy for 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, 2013, 2014, and 2015.*
- *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 the year 2014. The report was filed on February 19, 2016, which was 19 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 May 5, 2016, with Rachel Clark, Trustee. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner