



**STATE OF INDIANA**  
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B46623

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July 14, 2016

TO: THE OFFICIALS OF GREENFIELD TOWNSHIP, LAGRANGE 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, 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 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.

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**

- *The Township paid compensation to the Trustee and Clerk, and office rent to the Trustee in advance of the actual date the services were provided during 2012 through 2015.*

**Current Period Comments**

- *The records presented for review indicated the following disbursements in excess of budgeted appropriations:*

<u>Year</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2013	Township	\$ <u>736</u>

- *Payments made for mowing in 2012 through 2015 were not supported by written contracts.*

- *Township Assistance payments were made on behalf of a recipient in 2014 and 2015 without an Application for Township Assistance on file for either year.*
- *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 2012 through 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, 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.*
- *A separate investigation report has been issued on this Township which discusses overpayments of salary and office rent and undocumented expenditures.*

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 Arlys Boggs, Trustee, and Robert Grubaugh, Township Board Chairman. Any official response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner