



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

B46628

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July 15, 2016

TO: THE OFFICIALS OF GREEN TOWNSHIP, RANDOLPH 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, 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.

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 following funds had overdrawn cash balances at December 31:*

<i>Years</i>	<i>Fund</i>	<i>Amount Overdrawn</i>
2012	Township	\$ 784
2013	Township	1,582
2014	Township	2,894
2014	Payroll Deduction	264
2015	Township	2,220
2015	Township Assistance	1,685
2015	Payroll Deduction	1,044

- Some payments were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records.

Current Period Comments

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

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2012	Township	\$ 228
2012	Rainy Day	2,757
2014	Township	6,811
2015	Township	72
2015	Township Assistance	754

- Federal Form 1099 was not issued for qualifying payments made in 2013, 2014, and 2015. The payments were for contractual mowing and for office rent paid each year.
- The Township Board did not fix the salaries of Township officers and employees, during the review period.
- 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.
- 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.

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 26, 2016, with Cynthia Hale, Township Trustee. Any Official Response attached to this letter was not verified for accuracy.

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