

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

SUPPLEMENTAL COMPLIANCE REPORT

OF

SPRINGFIELD TOWNSHIP

ALLEN COUNTY, INDIANA

January 1, 2012 to December 31, 2015



**FILED**  
10/14/2016



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Examination Results and Comments:	
Condition of Records .....	4
Collection of Amounts Due .....	4
Bank Account Reconciliations .....	4
Supporting Documentation .....	5
Penalties, Interest, and Other Charges .....	5-6
Exit Conference .....	7

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Bruce J. Amstutz	01-01-11 to 12-31-14
	David J. Morris	01-01-15 to 12-31-18
Chairman of the Township Board	Kristopher M. Miller	01-01-12 to 12-31-12
	Mark A. Roemke	01-01-13 to 12-31-13
	Brian J. Amstutz	01-01-14 to 12-31-14
	Daniel E. Miller	01-01-15 to 12-31-15
	Mark A. Roemke	01-01-16 to 12-31-16



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SPRINGFIELD TOWNSHIP, ALLEN COUNTY, INDIANA

This report is supplemental to our examination report of Springfield Township (Township), for the period from January 1, 2012 to December 31, 2015. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Township. It should be read in conjunction with our Financial Statements Examination Report of the Township, which provides our opinion on the Township's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Results and Comments, incorporated within this report, was not verified for accuracy.

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

August 24, 2016

SPRINGFIELD TOWNSHIP, ALLEN COUNTY  
EXAMINATION RESULTS AND COMMENTS

**CONDITION OF RECORDS**

Financial records presented for examination were incomplete. For calendar year 2015, the Township did not maintain a Township Financial and Appropriation Ledger (Township Form 1) or any other record that would have served the same purpose. The following information for 2015 was not available from the records presented for examination:

1. Disbursements and balances for each Township fund.
2. Disbursements by appropriation categories and appropriation balances.

As a result of incomplete records for 2015, the opinion in the Independent Accountant's Report on the Township's financial statements is qualified.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

**COLLECTION OF AMOUNTS DUE**

The amount of \$999 was due to the governmental unit as of December 31, 2015. In April 2015, the Township paid a proposed amount assessed by the Indiana Department of Revenue (DOR) for delinquent 2014 sales tax, penalty, and interest that the Township did not owe. The Township does not engage in any activity that would require collection and remittance of sales tax and accordingly was not liable for any of the amount assessed and paid.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

**BANK ACCOUNT RECONCILIATIONS**

Depository reconciliations of the fund balances to the bank account balances were not presented for examination for any of the 12 months of 2015.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

SPRINGFIELD TOWNSHIP, ALLEN COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

**SUPPORTING DOCUMENTATION**

The following disbursements did not include supporting documentation to support the purchase.

Date	Amount	Payee	Description
07-23-14	\$ 5,000.00	Harlan Days	Donation for park
01-21-15	188.78	Frontier Communications	
02-19-15	67.48	Verizon Wireless	
02-19-15	101.24	Frontier Communications	
02-24-15	145.20	NIPSCO	
03-02-15	321.77	Indiana & Michigan Electric	
03-16-15	196.28	Frontier Communications	
03-19-15	111.31	Indiana & Michigan Electric	
04-26-15	183.69	Waste Management	
06-29-15	80.00	Verizon Wireless	
07-09-15	700.00	Henry's Landscaping	Mowing
07-14-15	46.70	Maysville Regional Water & Sewer District	
07-15-15	92.51	Indiana & Michigan Electric	
08-02-15	5,000.00	Harlan Days	Donation for park
10-05-15	93.01	Maysville Regional Water & Sewer District	
10-17-15	129.39	Waste Management	
12-14-15	47.00	Maysville Regional Water & Sewer District	
12-14-15	107.95	NIPSCO	
12-14-15	191.11	Frontier Communications	
12-14-15	142.06	Indiana & Michigan Electric	
12-14-15	128.50	Waste Management	

Due to the lack of supporting information, we could not verify the purposes of the disbursements.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

**PENALTIES, INTEREST, AND OTHER CHARGES**

The Township paid penalties, interest, and other charges to various vendors in 2015 totaling \$46 because the Township had not remitted payments on a timely basis. There were several payments in 2015 to utility, telecommunications, and waste removal vendors that appeared to be for two months of service. In some instances, supporting documentation for these payments were not provided for examination. We were unable to determine if late payment charges were included in those payments.

SPRINGFIELD TOWNSHIP, ALLEN COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)



SPRINGFIELD TOWNSHIP, ALLEN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 24, 2016, with David J. Morris, Trustee; Mark A. Roemke, Chairman of the Board; Daniel E. Miller, Board member; and Brian J. Amstutz, Board member.