



STATE OF INDIANA
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B47826

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March 15, 2017

TO: THE OFFICIALS OF PARISH GROVE TOWNSHIP, BENTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Parish Grove Township (Township), for the period of January 1, 2010 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.

Current Period Comments

- The financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the checks was not returned.*
- The following funds had overdrawn cash balances at December 31:*

<u>Year</u>	<u>Fund</u>	<u>Amount Overdrawn</u>
2015	Wind Farm	\$ (719.84)

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

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2011	Township	\$ 648.55
2013	Fire Fighting	325.00

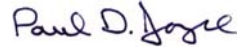
- *Receipts were deposited later than the first and fifteenth of the month. Property Tax, Commercial Vehicle Excise Tax (CVET), and County Adjusted Gross Income Tax (CAGIT) distributions were deposited from 3 to 174 days after the fund were received.*
- *The Township did not adopt a resolution establishing salaries of Township officers and employees.*
- *Employees of the Township were paid without the Township withholding federal and state taxes.*
- *Payment made for fire protection and mowing were not supported by written contracts.*
- *Several payments were observed which did not contain adequate supporting documentation such as receipts, invoices, and other public records. Receipts that were not presented included payments for internet services, a computer for the Township, and mileage claim forms for Trustee.*
- *Township Assistance payments were made without an application for Township Assistance on file. Of the applicants tested, 33 percent did not have an application on file and 66 percent did not have supporting documentation to support the assistance given.*
- *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.*
- *The Annual Report was not published in accordance with Indiana Code 36-6-13 for 2011, 2012, 2013, or 2014.*
- *The Township did not have a Nepotism Policy for 2012, 2013, or 2014.*
- *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, or 2015.*
- *The Township did not have a Contracting Policy for 2012, 2013, or 2014.*
- *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, or 2015.*
- *The Annual Financial Reports for 2010, 2011, 2013, and 2015 were all filed late as follows:*

<u>Years</u>	<u>Due Date</u>	<u>Date Filed</u>
2010	March 1, 2011	April 28, 2011
2011	March 1, 2012	March 8, 2012
2013	March 1, 2014	March 20, 2014
2015	March 1, 2016	April 12, 2016

- *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 2010 and 2011. The 2010 report was filed on September 13, 2011, which is 225 days past the due date. The 2011 report was filed on March 13, 2012, which is 41 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 January 17, 2017, with Jennifer Bennett, Trustee.


Paul D. Joyce, CPA
State Examiner