



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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August 10, 2023

TO: THE OFFICIALS OF CLARK TOWNSHIP, MONTGOMERY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Clark Township (Township), Montgomery County, for the period of January 1, 2019 to December 31, 2022, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

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 Township's Annual Financial Reports filed by management can be found on the Gateway Website: www.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.

Comments

SUPPORTING DOCUMENTATION

Condition and Context

Supporting documentation, such as bills, contracts, invoices, or other public records, could not be provided for 7 of 20 disbursements selected for testing. Also, the Township made payments throughout the engagement period for fire protection services; however, the Township could not provide supporting documentation showing a signed fire protection contract was in place.

Criteria

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination 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 1)

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

The Schedule of Cash and Investment Balances - Regulatory Basis is presented as other information. It has not been subjected to any auditing procedures, and, accordingly, we do not express an opinion or provide any assurance on it.

SCHEDULE OF CASH AND INVESTMENT
BALANCES - REGULATORY BASIS
As of December 31, 2022

Fund	Cash and Investments 12-31-22
Township	\$ 40,177
Emergency Ambulance	34,667
Park And Recreation	44,934
Township Assistance	6,079
Fire Fighting	9,389
Rainy Day	4,273
Cumulative Fire	85,709
Payroll	<u>168</u>
Total	<u>\$ 225,396</u>

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

The contents of this report were communicated to Amy J. Cating, Trustee, on August 1, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner

CLARK TOWNSHIP

Amy Cating, Trustee

106 E Main St., PO Box 172, Ladoga IN 47954

OFFICIAL RESPONSE

August 2, 2023

Indiana State Board of Accounts

302 West Washington St., Room E418

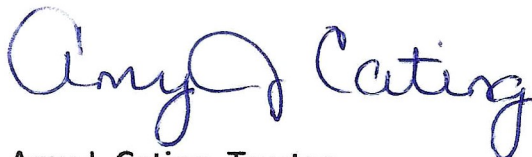
Indianapolis IN 46204-2765

Re: Clark Township

Support Documentation –

The previous Trustee, Madonna Light, passed away unexpectedly in December 2020. The deputy Trustee, Karen Craig, tried to recover all the Township documents from Madonna's home but found that several records were unaccounted for. Madonna's son lived out of state and didn't know of the missing documents. During this examination we presented as much as could be found in the remaining records. Going forward all supporting documents will be maintained in a filing cabinet at the Trustee's office at 106 E Main St., Ladoga IN 47954 and contract will be required before payment is issued.

Respectfully submitted,

A handwritten signature in blue ink that reads "Amy J. Cating". The signature is written in a cursive style with a large initial "A".

Amy J. Cating, Trustee

Clark Township