



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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August 24, 2023

TO: THE OFFICIALS OF WASHINGTON TOWNSHIP, PORTER COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Washington Township (Township), Porter 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

BANK ACCOUNT RECONCILIATIONS

A similar comment also appeared in prior Reports B48164 and B55037, entitled *BANK RECONCILIATIONS, CASH NECESSARY TO BALANCE*.

Condition and Context

Depository reconciliations of the fund balances to the bank account balances were conducted; however, the December 31, 2019, 2020, 2021, and 2022 reconciliations did not balance. As a result, the ending cash and investments balances per the records were \$17,139 greater than the adjusted bank balances at each year end. The Schedule of Cash and Investments Balances was not adjusted for this variance.

Criteria

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."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance 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 Fund	\$ 286,267
Parks And Recreation	41,525
Township Assistance	77,843
Fire Fighting	162,355
Levy Excess	702
Cumulative Fire	18,561
Fire Debt	8,383
Total	<u>\$ 595,636</u>

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

The contents of this report were communicated to Scott Gilbert, Trustee; Andrew Funk, Chair of the Township Board; Linda Armstrong, Township Board member; and Walter Macchiarella, Deputy Trustee, on August 9, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner