



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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August 28, 2023

TO: THE OFFICIALS OF PERRY TOWNSHIP, TIPPECANOE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Perry Township (Township), Tippecanoe 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 Indiana Gateway for Governmental Units financial reporting system website: [www.gateway.ifionline.org](http://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**

### **CERTIFICATION ON INTERNAL CONTROL STANDARDS**

#### *Condition and Context*

The Township incorrectly certified on the Annual Financial Report that they had adopted an internal control policy and that training had been performed over internal control standards. While training had been performed, the Township had not adopted Internal Control Standards.

#### *Criteria*

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

**ADOPTION OF INTERNAL CONTROL STANDARDS**

*Condition and Context*

The Township had not adopted the acceptable minimum level of internal control standards as defined by the Indiana State Board of Accounts.

*Criteria*

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; . . ."

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  
For the Year Ended December 31, 2022

Fund	Cash and Investments 12-31-22
Township	\$ 53,922
Park and Recreation	4,976
Township Assistance	13,814
Rainy Day	75,175
FPT-General	21,837
FPT-Eq Replacement	<u>151,023</u>
Total	<u>\$ 320,747</u>

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

The contents of this report were communicated to Frank Cederquist, Trustee, on August 10, 2023.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner



FRANK CEDERQUIST  
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LAFAYETTE, IN. 47905

765-589-8984

August 17, 2023

Indiana State Board of Accounts  
301 W Washington St  
Indianapolis, IN 46204

RE: Official Response to Audit

During a recent audit of Perry Township, I became aware of the requirement to adopt an internal control policy and capital outlay policy. The Township plans on enacting both policies during our next board meeting on September 13, 2023:

Upon enacting both policies my certification within the Annual Finance Report will be correct.

Frank Cederquist, Trustee  
Perry Township  
Tippecanoe County, Indiana