



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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August 28, 2023

TO: THE OFFICIALS OF ANDERSON TOWNSHIP, WARRICK COUNTY, INDIANA

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

Condition and Context

Depository reconciliations of the Township's fund balances to its bank account balances were conducted monthly. However, the Township did not ensure that the reconciled bank balances tied to the ledger or to the financial information entered into to the Annual Financial Report (AFR). At December 31, the balances of the ledger, the AFR, and the reconciled bank were as follows:

<u>Years</u>	<u>Ledger Balance</u>	<u>AFR Balance</u>	<u>Reconciled Bank Balance</u>
2019	\$ 708,204	\$ 708,204	\$ 707,967
2020	873,439	873,221	789,847
2021	1,046,054	1,046,054	962,630
2022	1,079,739	1,079,740	998,157

During 2020, transfers totaling \$83,136 were incorrectly made in the Township's accounting software and have not been corrected. This error is part of the variances.

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
For the Year Ended December 31, 2022

Fund	Cash and Investments 12-31-22
TOWNSHIP FUND	\$ 160,452
TOWNSHIP ASSISTANCE	41,552
FIRE FIGHTING FUND	533,882
RAINY DAY FUND	38,500
CUMULATIVE FUND	302,509
PAYROLL DEDUCTIONS	<u>2,845</u>
Total	<u>\$ 1,079,740</u>

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

The contents of this report were communicated to Dawn O'Neal, Trustee, on August 14, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner