



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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September 20, 2023

TO: THE OFFICIALS OF REEVE TOWNSHIP, DAVIESS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Reeve Township (Township), Daviess 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](http://www.gateway.ifionline.org).

The Comment contained herein describes the identified reportable instance 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.

***Comment***

**MONTHLY AND ANNUAL UPLOADS**

***Condition and Context***

The Township did not comply with the State Examiner Directive 2018-1 and failed to upload any of the monthly and annual files on the Indiana Gateway for Government Units (Gateway) financial reporting system for 2019, 2020, 2021, and 2022.

***Criteria***

Beginning with July 2018 files, which will be due September 15, 2018, **all** . . . townships, . . . will use the Upload App to upload files containing financial and governmental unit information on Gateway to allow the State Board of Accounts (SBOA) to conduct audit planning and audit processes prior to on-site work at a unit. . . . (State Examiner Directive 2018-1)

The following files and governmental unit information are required to be uploaded monthly by all units except as noted:

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes, please see the user guide for more information and examples
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund . . . .

The following files and governmental unit information are required to be uploaded annually (for Counties, these apply to County Auditors unless otherwise noted):

- Year-end Investment Statements (for Counties - County Treasurer)
- Detail of Receipts for the year
- Detail of Disbursements for the year
- Current year Salary Ordinance (or Schedule) and Amendments (except Schools)
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger, summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund . . .

(Amended State Examiner Directive 2018-1)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Townships will be required to upload their monthly files by the 15th of the following month. The due date for the annual files will be March 1st. Each official will have the responsibility of uploading their own monthly required document in Gateway. (The Township Bulletin and Uniform Compliance Guidelines, December 2018)

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	\$ 96,468
Township Assistance	30,158
Rainy Day	2,000
 Total	 \$ 128,626

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

The contents of this report were communicated to Jon Hawthorne, Trustee, and Ethan Knepp, Township Board member, on September 1, 2023.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner