



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

00000855A

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

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

December 4, 2023

TO: THE OFFICIALS OF WARREN TOWNSHIP, MARION COUNTY, INDIANA

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

Comments

BANK ACCOUNT RECONCILIATIONS

Condition and Context

Depository reconciliations of the fund balances to the bank account balances were performed by the Trustee for the Township funds for the engagement period; however, the Small Claims Courts (Court) were not reconciled timely. In an email dated October 23, 2023, we were informed that the Court had only reconciled through August 2022. Therefore, the Court reconciliation as of December 31, 2022, was incomplete. The following schedule discloses the difference between the bank reconciliations and the balances reported on the financial statements as of the year end noted:

Year Ending	Township Variance	Court Variance	Total Amount Variance
December 31, 2019	\$ 1,104	\$ 103,999	\$ 105,103
December 31, 2020	(424)	222,872	222,448
December 31, 2021	-	167,789	167,789
December 31, 2022	(9,642)	144,554 *	134,912

*Represents difference between the depository's balance and the Court's financial statement balance.

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)

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

Fund	Cash and Investments 12-31-22
Township	\$ 1,197,737
Township Assistance	678,201
2002 Rainy Day Fund	50,132
Payroll Deductions	1,301
Small Claims Court Fees	-
Small Claims Court Trust	63,450
Total	<u>\$ 1,990,821</u>

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

The contents of this report were communicated to Vernon A. Brown, Trustee; Dr. Cheryl Talley-Black, President of the Township Board; and Garland E. Graves, Judge, on November 21, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner

WARREN TOWNSHIP
of MARION COUNTY
Vernon A. Brown, Trustee



December 4, 2023

Hello,

Thank you for your time and the information provided. At Warren Township we work to be fiscally responsible of taxpayer dollars.

Our staff will utilize the information provided to further accomplish that goal.

Best regard,

Vernon A. Brown | Trustee

Warren Township Trustee of Marion County | 501 North Post Road, Suite A, Indianapolis, IN 46219
vernon.brown2@indy.gov | Office: (317) 327-8947 phone | Fax: (317) 327-8948

WARREN TOWNSHIP
of MARION COUNTY
Vernon A. Brown, Trustee



501 N. Post Road, Suite A
Indianapolis, IN 46219
p 317.327.8947
m 317.407.0242