



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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September 25, 2023

TO: THE OFFICIALS OF BROWNSVILLE TOWNSHIP, UNION COUNTY, INDIANA

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

**TOWNSHIP ASSISTANCE STANDARDS**

The same comment appeared in a Management Letter addressed to the Trustee of the Township for the period ending December 31, 2018.

***Condition and Context***

Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.

***Criteria***

The Township's standards for the issuance of township assistance and the processing of applications must be:

1. Governed by the requirements of this article (IC 12-20);
2. Proposed by the township trustee, adopted by the township board, and filed with the board of county commissioners;
3. Reviewed and updated annually to reflect changes in the cost of basic necessities in the township and changes in the law;

4. Published in a single written document, including addenda attached to the document; and
5. Posted in a place prominently visible to the public in all offices of the township trustee where township assistance applications are taken or processed.

Standards for the administration of township assistance must contain the following:

1. Criteria for determining township assistance eligibility.
2. Minimum requirements of township trustee accessibility.
3. Other information as needed, including the following:
  - A. Township office locations, hours, and days of availability.
  - B. Initial eligibility criteria.
  - C. Continuing eligibility criteria.
  - D. Workfare requirements.
  - E. Essential and nonessential assets.
  - F. Available resources.
  - G. Income exemptions.
  - H. Application process.
  - I. Countable income.
  - J. Countable assets.
  - K. Wasted resources.

(Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 6)

### ***ADOPTION OF, AND CERTIFICATION ON, INTERNAL CONTROL STANDARDS***

This same comment appeared in a Management Letter addressed to the Trustee of the Township for the period ending December 31, 2018.

#### *Condition and Context*

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

The Township certified on the Indiana Gateway for Government Units financial reporting system that the Township had adopted internal control standards.

#### *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 . . ."

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](#)."

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	\$ 34,928
Township Assistance	12,030
Fire Fighting	36,813
Rainy Day	3,415
Levy Excess	<u>41</u>
Total	<u>\$ 87,227</u>

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

The contents of this report were communicated to Fred Lunsford, Trustee, and William Paddock, Chair of the Township Board, on August 22, 2023.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner