



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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](http://www.in.gov/sboa)

September 19, 2023

TO: THE OFFICIALS OF PIGEON TOWNSHIP, VANDERBURGH COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Pigeon Township (Township), Vanderburgh County, for the period of January 1, 2018 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***

***ANNUAL FINANCIAL REPORT***

***Condition and Context***

The Annual Financial Reports for 2018, 2019, 2020, 2021, and 2022 did not agree to the Township ledgers. As of December 31, 2022, the ledger had \$10,652 more than what was reported in the Annual Financial Report.

***Criteria***

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

"The state examiner shall require from every audited entity financial report 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](#)."

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)

## **BANK ACCOUNT RECONCILIATIONS**

### *Condition and Context*

Depository reconciliations of the fund balances to the bank account balances were conducted; however, the bank reconciliations did not agree to the Annual Financial Report cash and investment balances as of December 31, 2018, 2019, 2020, 2021, and 2022. The ending cash and investments balance as of December 31, 2022, was \$4,074 less than the adjusted bank 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)

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 GENERAL	\$ 987,104
TOWNSHIP ASSISTANCE	1,882,019
TOWNSHIP FIRE FIGHTING FUND	155,712
RAINY DAY FUND	112,570
EXCESS LEVY	555
TWP COMMUNITY FOOD PANTRY	2,044
PAYROLL DEDUCTIONS	31,333
HOMELESS SHELTER	30
Total	\$ 3,171,367

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

The contents of this report were communicated to Ruby McGlown, Trustee, and Connie Robinson, Township Board member, on August 24, 2023.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner