



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

000001019A

STATE BOARD OF ACCOUNTS
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October 24, 2023

TO: THE OFFICIALS OF EUGENE TOWNSHIP, VERMILLION COUNTY, INDIANA

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

Comment

SUPPORTING DOCUMENTATION

Condition and Context

The Township lacked supporting documentation for 5 of 40 disbursements tested, totaling \$1,980.

Criteria

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation 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 Fund	\$ 207,542
Township Assistance Fund	39,126
Firefighting Fund	202,444
Rainy Day Fund	27
Lew Excess Fund	202
Cumulative Fire Fund	281,379
Payroll Withholdings Fund	<u>(957)</u>
Total	<u>\$ 729,763</u>

The contents of this report were communicated to Kim Wickens, Trustee, and Daniel Ditman, Chair of the Township Board, on October 3, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner