



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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November 8, 2023

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

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

Comments

BANK ACCOUNT RECONCILIATIONS

Condition and Context

Reconciled bank accounts did not agree with reported cash and investments as shown in the table below.

<u>Fiscal Year End</u>	<u>Reconciled Bank Accounts</u>	<u>Reported Cash and Investments</u>	<u>Difference</u>
December 31, 2019	\$ 51,966	\$ 52,313	\$ (347)
December 31, 2020	90,625	90,974	(349)
December 31, 2021	132,249	131,075	1,174
December 31, 2022	147,142	147,970	(828)

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
As of December 31, 2022

Fund	Cash and Investments 12-31-22
Township Fund	\$ 17,995
Township Assistance	6,778
Fire Fighting	23,730
Rainy Day	25,349
Levy Excess	-
Cumulative Fire	72,203
Fire Equipment Debt	2,301
Payroll Withholding	<u>(386)</u>
Total	<u>\$ 147,970</u>

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

The contents of this report were communicated to Cindy Blocker, Trustee, and Dave Hornback, Township Board member, on October 23, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner