



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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November 21, 2023

TO: THE OFFICIALS OF FRANKLIN TOWNSHIP, MONTGOMERY COUNTY, INDIANA

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

TOWNSHIP ASSISTANCE GIFT CARDS

Condition and Context

The Township used the Township Assistance Fund to purchase \$225 in gift cards to be distributed to recipients of Township Assistance for gasoline.

Criteria

Indiana Code 12-20-20-1(a) states:

"If a township trustee, as administrator of township assistance, grants township assistance to an indigent individual or to any other person or agency on a township assistance order as provided by law or obligates the township for an item properly payable from township assistance money, the claim against the township must be:

- (1) itemized and sworn to as provided by law;
- (2) accompanied by the original township assistance order, which must be itemized and signed; and

(3) checked with the records of the township trustee, as administrator of township assistance, and audited and certified by the township trustee."

Disbursements, other than properly authorized petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by law. (Accounting and Uniform Compliance Guidelines for Townships, Chapter 1)

Payment of all claims should be directly to a vendor and should never be to a township assistance applicant. (Accounting and Uniform Compliance Guidelines for Townships, Chapter 6)

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 Fund	\$ 86,013
Park and Recreation	26,623
Township Assistance	26,009
Rainy Day	3,796
Levy Excess	834
Fire Protection Territory	92,104
Fire Territory Equip Replacement	<u>106,168</u>
Total	<u>\$ 341,547</u>

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

The contents of this report were communicated to Jayne Lough, Trustee, and Dean Hartley, Chair of the Township Board, on October 2, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner