

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

SUPPLEMENTAL COMPLIANCE REPORT

OF

WAYNE TOWNSHIP

BARTHOLOMEW COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

12/28/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Brenda Mijares	01-01-19 to 12-31-23
Chair of the Township Board	Michael R. Bell	01-01-19 to 12-31-23



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF THE WAYNE TOWNSHIP, BARTHOLOMEW COUNTY, INDIANA

This report is supplemental to the audit report of the Wayne Township (Township), for the period from January 1, 2019 to December 31, 2022. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Township. It should be read in conjunction with the Financial Statements Audit Report of the Township, which provides our opinions on the Township's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

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

Beth Kelley, CPA, CFE
Deputy State Examiner

December 18, 2023

WAYNE TOWNSHIP, BARTHOLOMEW COUNTY
AUDIT RESULTS AND COMMENTS

ANNUAL FINANCIAL REPORT - OTHER INFORMATION

Condition and Context

Financial and other information are required to be entered annually into the Annual Financial Report via the Indiana Gateway for Government Units (Gateway) financial reporting system. The following errors were noted:

Capital Assets

The Township did not have a complete, detailed listing of capital assets and was unable to provide supporting documentation for the capital assets reported in Gateway. The Township chose not to present the Schedule of Capital Assets in the Financial Statements Audit Report of the Township.

Schedule of Payables and Receivables

The Township did not report amounts for accounts payable and accounts receivable in Gateway nor maintain any supporting documentation for payables and receivables. The Township chose not to present the Schedule of Payables and Receivables in the Financial Statements Audit Report of the Township.

Criteria

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](#)."

CAPITAL ASSETS

Condition and Context

The Township had not adopted a capital asset policy that detailed the threshold at which an item is considered a capital asset. Additionally, the Township did not maintain a complete, detailed listing of all capital assets. The Capital Asset ledger did not include the land or building owned by the Township.

Criteria

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

WAYNE TOWNSHIP, BARTHOLOMEW COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 18, 2023, with Brenda Mijares, Trustee; Michael R. Bell, Chair of the Township Board; and Sandy Beatty, Deputy Trustee.