



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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January 10, 2024

TO: THE OFFICIALS OF SCOTT TOWNSHIP, KOSCIUSKO COUNTY, INDIANA

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

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

Condition and Context

Documentation showing that the Township had withheld state income taxes from Township employee compensation paid to Township employees was reported to the Indiana Department of Revenue was not provided.

Township Board members and the Trustee were paid without the Township withholding state income taxes.

Criteria

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)

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	\$ 32,354
Township Assistance	10,296
Fire Fighting	34,250
Rainy Day	<u>3,612</u>
Total	<u>\$ 80,512</u>

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

The contents of this report were communicated to Richard Stutzman, Trustee, and Tim Stankovich, Township Board member, on December 13, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner

Scott Township
Kosciusko County, Indiana
Richard Stutzman – Trustee

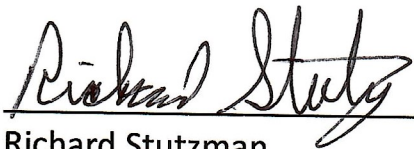
State Board of Accounts
302 W. Washington Street, Room E 418
Indianapolis, IN 46204-2765

December 15, 2023

Official Response to the State Board of Accounts,

After discussion with an accountant the Township does not have to withhold State and County Taxes as was told to us by said State Examiner. The only taxes that have to be withheld are Social Security and Medicare as the Township or any Employer matches that amount.

Sincerely,



Richard Stutzman
Scott Township Trustee



Tim Stankovich
Scott Township Board Member