

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

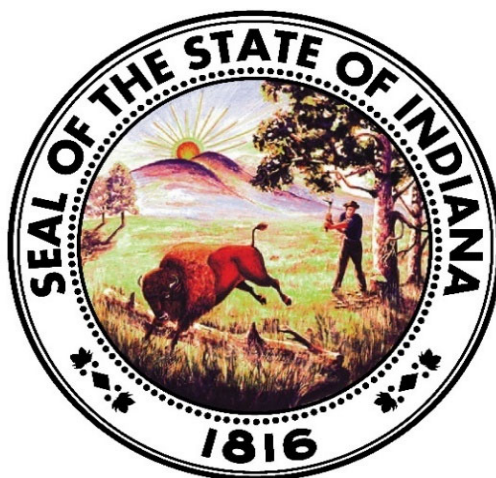
COMPLIANCE ENGAGEMENT REPORT

OF

GREENSBORO TOWNSHIP

HENRY COUNTY, INDIANA

January 1, 2019 to December 31, 2022



**FILED**

10/30/2024



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Rachel Clark	01-01-19 to 02-27-23
	Dakota Clark	02-28-23 to 12-31-24
Chair of the Township Board	John Canary	01-01-19 to 12-31-19
	Sheila Holder	01-01-20 to 12-31-22
	Mary Adkins	01-01-23 to 12-31-24



**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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TO: THE OFFICIALS OF GREENSBORO TOWNSHIP, HENRY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Greensboro Township (Township), for the period of January 1, 2019 to December 31, 2022. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Township as this engagement was not conducted in accordance with any standards established by an authoritative standard setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

We fulfilled our responsibility as detailed in the first paragraph, using procedures that verified the appropriate accounting for and reporting of cash, receipts, and disbursements; and the appropriate sources and uses of funds in accordance with applicable Indiana laws, regulations, and Guidelines. Expanding the scope and nature of these procedures can and does occur in specific circumstances.

The Comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the Comments incorporated within this report was not verified for accuracy.

The Schedule of Officials and Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis (Statements) are informational only. The Statements have not been subjected to any procedures designed to express an opinion or provide any assurance on them, and, accordingly, we do not express an opinion or provide any assurance on them.

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. Reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>, and the Township's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website: <http://www.gateway.ifionline.org>.

The contents of this report were communicated to Dakota Clark, Trustee, and Mary Beth Pribble, Township Board member, on October 3, 2024.



Beth Kelley, CPA, CFE  
Deputy State Examiner

September 24, 2024

GREENSBORO TOWNSHIP, HENRY COUNTY  
COMMENTS

**INTERNAL CONTROLS**

*Condition and Context*

Internal control deficiencies resulted in noncompliance over the annual financial report; timely recording; bank account reconciliations; supporting documentation; compensation and benefits; Township Board and meetings; Gateway monthly and annual uploads; certified report (100R) filed after the due date; contracting with a unit policy and annual certification; annual nepotism certification; and adoption of, and certification and training on, internal control standards, which are detailed further in the comments below.

*Criteria*

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

**ANNUAL FINANCIAL REPORT**

The same comment appeared in prior Reports B46621 and B55332.

*Condition and Context*

Financial and other information are required to be entered annually into the Annual Financial Report (AFR) via the Indiana Gateway for Government Units (Gateway) financial reporting system. The AFRs filed on Gateway for 2019, 2020, 2021, and 2022 did not match the Township's records. The AFRs were used to compile the financial statements; therefore, the financial statements presented were not reflective of the activity of the Township.

For 2019, several transfers and interfund loans were reported on the Township's AFR that were not recorded in its ledger, which resulted in an overstatement of both receipts and disbursements of \$9,312. In 2019 and 2020, the Township duplicated federal, state, and local payroll withholdings on its AFR, which resulted in a \$1,538 overstatement of disbursements and understatement of the cash and investment balance for both years. As described in the *CONDITION OF RECORDS* comment below, checks were recorded in the Township's ledger when they cleared the bank rather than upon issuance of the check. The table below summarizes the effect of misstatements on the financial statements:

GREENSBORO TOWNSHIP, HENRY COUNTY  
COMMENTS  
(Continued)

Annual Financial Statement Over (Under) Reporting				
Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
2019:				
Township	\$ 429	\$ 2,344	\$ 3,882	\$ (1,967)
Township Assistance	(1,466)	2,344	2,344	1,466
Fire Fighting	4,289	2,312	2,312	(4,289)
Levy Excess	(56)	-	-	56
Encumbrance	-	2,312	2,312	-
Totals	<u>\$ 3,196</u>	<u>\$ 9,312</u>	<u>\$ 10,850</u>	<u>\$ (4,734)</u>
2020:				
Township	\$ (4,133)	\$ -	\$ 1,538	\$ (3,505)
Township Assistance	1,466	-	-	1,466
Fire Fighting	(2,123)	-	-	(4,289)
Levy Excess	56	-	-	56
Totals	<u>\$ (4,734)</u>	<u>\$ -</u>	<u>\$ 1,538</u>	<u>\$ (6,272)</u>
2021:				
Township	\$ 2,219	\$ -	\$ 735	\$ 1,485
Township Assistance	-	-	(600)	600
Fire Fighting	-	-	(9,500)	9,500
Totals	<u>\$ 2,219</u>	<u>\$ -</u>	<u>\$ (9,365)</u>	<u>\$ 11,585</u>
2022:				
Township	\$ 1,484	\$ -	\$ 1,484	\$ -
Township Assistance	600	-	600	-
Fire Fighting	9,500	-	9,500	-
Totals	<u>\$ 11,584</u>	<u>\$ -</u>	<u>\$ 11,584</u>	<u>\$ -</u>

Adjustments were proposed, accepted by the Township, and made to the Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis presented in this report.

The Township had the following errors on its Schedules of Payables and Receivables:

- At December 31, 2019, Accounts Payable was overstated by \$32,543, and Accounts Receivable was overstated by \$37,549 for Governmental activities.
- At December 31, 2020, Accounts Payable was overstated by \$38,406, and Accounts Receivable was overstated by \$38,524 for Governmental activities.

GREENSBORO TOWNSHIP, HENRY COUNTY  
COMMENTS  
(Continued)

- At December 31, 2021, Accounts Payable was overstated by \$38,406, and Accounts Receivable was overstated by \$38,524 for Governmental activities.
- At December 31, 2022, Accounts Payable was overstated by \$19,329, and Accounts Receivable was overstated by \$51,276 for Governmental activities.

Adjustments were proposed, accepted by the Township, and made to each year's Schedule of Payables and Receivables in Gateway.

The Township's AFR for 2021 was not filed electronically until September 9, 2023, which was 556 days past the due date. Its AFR for 2022 was not filed electronically until May 30, 2023, which was 89 days past the due date.

*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](#).

**TIMELY RECORDING**

*Condition and Context*

The Township's ledgers presented during the engagement did not match the financial activity for any year of the engagement period. The Township recorded checks in the ledger when they cleared the bank rather than on the date the check was issued. As a result, the ledgers contained the following errors:

- At December 31, 2019, total disbursements were overstated by \$946, and the ending cash and investment balance was overstated by \$5,401.
- At December 31, 2020, total disbursements were overstated by \$3,181, and the ending cash and investment balance was overstated by \$2,219.
- At December 31, 2021, total disbursements were understated by \$9,365, and the ending cash and investment balance was overstated by \$11,584.
- At December 31, 2022, total disbursements were overstated by \$11,584.

*Criteria*

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

GREENSBORO TOWNSHIP, HENRY COUNTY  
COMMENTS  
(Continued)

**BANK ACCOUNT RECONCILIATIONS**

This same comment appeared in a Management Letter addressed to the Trustee and the Township Board for the review period ending December 31, 2018.

*Condition and Context*

The Township could not provide evidence that bank reconciliations were performed during the engagement period. We performed reconciliations at December 31 for each year of the engagement period using bank statements and canceled check images provided by the Township. It was determined that the ending cash and investment balances at December 31 2019, 2020, and 2021, were understated as described in the *TIMELY RECORDING* comment above.

*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."

**SUPPORTING DOCUMENTATION**

A similar comment appeared in prior Report B46621, entitled *CONTRACTS*, and in a Management Letter addressed to the Trustee and the Township Board for the review period ending December 31, 2018.

*Condition and Context*

The Township was unable to provide supporting documentation for 16 of the 20 disbursements tested during the engagement, the total of which was \$25,173. Of these disbursements, 7 were related to contractual services for a total of \$23,409.

*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)

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

**COMPENSATION AND BENEFITS**

*Condition and Context*

The Township did not provide an annual salary resolution or ordinance, Township Board minutes, or other documentation setting and approving the salaries of Township officers and employees for any year of the engagement period.

GREENSBORO TOWNSHIP, HENRY COUNTY  
COMMENTS  
(Continued)

*Criteria*

Indiana Code 36-6-6-10(c) states:

"The township legislative body shall fix the compensation of all officers and employees of the township. Compensation shall be established using an annual, monthly, or biweekly salary schedule. An elected township officer is not required to report hours worked and may not be compensated based on the number of hours worked."

Township Form No. 17 (Revised 2020) has been prescribed to fulfill the requirements of the law. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 3)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

**TOWNSHIP BOARD AND MEETINGS**

The same comment also appeared in prior Report B55332.

*Condition and Context*

The Township Board could not provide minutes or other documentation that it met during the engagement period. No evidence was provided showing the Township Board elected officers, approved the Annual Financial Report, fixed salaries, or approved the annual budget annually as required.

There were only two Township Board members on the Township Board during all years of the engagement period, but three are statutorily required.

*Criteria*

Indiana Code 36-6-6-8 states:

"The legislative body shall keep a permanent record of its proceedings in a book furnished by the executive. The secretary of the legislative body shall, under the direction of the legislative body, record the minutes of the proceedings of each meeting in full and shall provide copies of the minutes to each member of the legislative body before the next meeting is convened. After the minutes are approved by the legislative body, the secretary of the legislative body shall place the minutes in the permanent record book. The chair of the legislative body shall retain the record in the chair's custody."

Indiana Code 36-6-6-7 states:

"(a) The legislative body shall meet at the office of the executive on the first Tuesday after the first Monday in January of each year. At this meeting the legislative body shall elect one (1) member as chair for that year and one (1) member as secretary for that year."

GREENSBORO TOWNSHIP, HENRY COUNTY  
COMMENTS  
(Continued)

(b) If a newly elected legislative body holds a special meeting before the first Tuesday after the first Monday in the January following its election, it shall elect a chair and a secretary before conducting any other business. The chair and secretary elected at the special meeting retain those positions until the first Tuesday after the first Monday in January of the year following the special meeting."

Indiana Code 36-6-6-9 states in part:

"(a) The legislative body shall meet on or before the third Tuesday after the first Monday in February of each year. At this meeting it shall consider and approve, in whole or in part, the annual report of the executive presented under [IC 36-6-4-12](#). . . .

(e) When its examination of the report is completed, the legislative body shall take action on the report, specifying the parts of the report that are altered or disallowed. The report remains under the control of the legislative body and in the custody of its chair, who shall keep it open to inspection by taxpayers of the township."

Indiana Code 36-6-6-10(c) states:

"The township legislative body shall fix the compensation of all officers and employees of the township. Compensation shall be established using an annual, monthly, or biweekly salary schedule. An elected township officer is not required to report hours worked and may not be compensated based on the number of hours worked."

Indiana Code 36-6-6-11(a) states in part: "The legislative body shall meet annually in accord with [IC 6-1.1-17](#), to adopt the township's annual budget. . . ."

Indiana Code 36-6-6-2 states:

"(a) Except as provided in subsection (b) and section 2.1 of this chapter, a three (3) member township board shall be elected under [IC 3-10-2-13](#) by the voters of each township.

(b) The township board in a county containing a consolidated city shall consist of five (5) members elected under [IC 3-10-2-13](#) by the voters of each township.

(c) The township board is the township legislative body.

(d) The term of office of a township board member is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified."

If a vacancy occurs in the board, it shall be filled by a political party caucus, of the same party as the officer who vacated, for the unexpired term as provided in IC 3-13-10-1. Other township board vacancies shall be filled by the county commissioners. IC 3-13-10-4 (Accounting and Uniform Compliance Guidelines for Townships, Chapter 5)

**GATEWAY MONTHLY AND ANNUAL UPLOADS**

The same comment appeared in a Management Letter addressed to the Trustee and the Township Board for the review period ending December 31, 2018.

GREENSBORO TOWNSHIP, HENRY COUNTY  
COMMENTS  
(Continued)

*Condition and Context*

The Township did not comply with State Examiner Directive 2018-1, as amended, and did not upload any of the required monthly and annual uploads on the Indiana Gateway for Government Units financial reporting system for any year during the engagement period.

During the engagement period, files and governmental unit information required to be uploaded monthly include bank reconciliations, bank statements, outstanding check lists, approved Township Board minutes, and monthly funds ledgers summarizing total receipts, disbursements, and beginning and ending balances by fund.

During the engagement period, files and governmental unit information required to be uploaded annually include the year-end investment statement, current year salary ordinance, and annual funds ledger summarizing total receipts, disbursements, and beginning and ending balance by fund.

*Criteria*

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. (Amended State Examiner Directive 2018-1, Updated November 9, 2020, and effective with uploads due February 15, 2021)

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)

**100R - CERTIFIED REPORT FILED AFTER DUE DATE**

*Condition and Context*

The Township's Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) for 2020 was not filed electronically until February 2, 2021, which was 2 days past the due date. Its 2021 Form 100R was not filed electronically until March 3, 2022, which was 38 days past the due date. The Township's 2022 Form 100R was not filed electronically until May 23, 2023, which was 112 days past the due date.

*Criteria*

Indiana Code 5-11-13-1(b) states in part:

"Each audited entity shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of the officers, employees, and agents of the audited entity. The report shall indicate the respective duties and compensation of each officer, employee, and agent of the audited entity. The audited entity shall file the report in the office of the state examiner of the state board of accounts. . . . The certification must be filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

GREENSBORO TOWNSHIP, HENRY COUNTY  
COMMENTS  
(Continued)

**CONTRACTING WITH A UNIT POLICY AND ANNUAL CERTIFICATION**

The same comment appeared in prior Reports B46621 and B55332.

*Condition and Context*

The Township did not upload an approved "Contracting with a Unit" policy with its Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) for any year during the engagement period. The Township provided a policy upon request; however, it was not adopted until after the engagement period on June 30, 2023.

Additionally, the elected officials could not provide evidence that they had filed an Annual Certification of Compliance with the contracting law with the Township executive for any year of the engagement period.

*Criteria*

Indiana Code 36-1-21-4(b) states: "The annual report filed by a unit with the state board of accounts under [IC 5-11-13-1](#) must include a statement by the executive of the unit stating whether the unit has implemented a policy under this chapter."

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)

Effective July 1, 2012, all units are required to have a 'Contracting with a Unit' policy. This policy must discuss a unit contracting with the relative of an elected official. This statute provides requirements, such as filling a conflict of interest disclosure, but the unit can adopt more stringent requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Indiana Code 36-1-21-6 states: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury that the officer is in compliance with this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year."

**ANNUAL NEPOTISM CERTIFICATION**

The same comment appeared in prior Reports B46621 and B55332.

*Condition and Context*

The elected officials could not provide evidence that they had filed an Annual Certification of Compliance with the nepotism law with the Township executive for any year of the engagement period.

*Criteria*

Indiana Code 36-1-20.2-16 states: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer has not violated this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year."

GREENSBORO TOWNSHIP, HENRY COUNTY  
COMMENTS  
(Continued)

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)

***ADOPTION OF, AND CERTIFICATION AND TRAINING ON, INTERNAL CONTROL STANDARDS***

This same comment appeared in prior Report B55332.

*Condition and Context*

The Township did not provided evidence that it adopted internal control standards or required personnel received training on internal controls during the engagement period. However, during the engagement, the Township provided documentation that internal controls standards were adopted and required personnel were trained on June 30, 2023, subsequent to the engagement period.

For all years of the engagement period, the Township certified that they had an internal control policy and required Township personnel had received training on internal controls; however, the Township could not provide evidence that an internal control policy had been adopted or that Township personnel had been trained on internal controls during the engagement period.

*Criteria*

Indiana Code 5-11-1-27(g) states:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

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](#)."

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STATEMENTS OF RECEIPTS, DISBURSEMENTS, AND CASH  
AND INVESTMENT BALANCES - REGULATORY BASIS

GREENSBORO TOWNSHIP, HENRY COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
Township	\$ 2,026	\$ 20,643	\$ 16,729	\$ 5,940	\$ 20,653	\$ 18,956	\$ 7,637
Township Assistance	6,377	60	774	5,663	-	450	5,213
Fire Fighting	6,601	16,847	15,037	8,411	17,871	19,000	7,282
Totals	<u>\$ 15,004</u>	<u>\$ 37,550</u>	<u>\$ 32,540</u>	<u>\$ 20,014</u>	<u>\$ 38,524</u>	<u>\$ 38,406</u>	<u>\$ 20,132</u>

GREENSBORO TOWNSHIP, HENRY COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
Township	\$ 9,803	\$ 21,165	\$ 16,092	\$ 14,876	\$ 22,227	\$ 15,274	\$ 21,829
Township Assistance	5,212	1,466	600	6,078	1,506	1,039	6,545
Fire Fighting	5,116	18,369	20,044	3,441	18,940	9,000	13,381
Totals	<u>\$ 20,131</u>	<u>\$ 41,000</u>	<u>\$ 36,736</u>	<u>\$ 24,395</u>	<u>\$ 42,673</u>	<u>\$ 25,313</u>	<u>\$ 41,755</u>



## OFFICIAL RESPONSE

Date: October 13, 2024

Indiana State Board of Accounts  
302 West Washington Street, Room E418  
Indianapolis, IN 46204-2765

Re: Greensboro Township, Official Response

I would like to begin my remarks by sincerely apologizing to the constituency. I believe that the individuals you elect, should maintain responsibility, transparency, and accountability. During this audit process, it was made evident that my predecessor failed to do so. I can assure you that since I have taken office, your current board members and I have not only maintained these principles but have corrected the issues determined by the Indiana State Board of Accounts. Moving forward, it is our hope that there will be no issues found in our next audit, and we continue to hold ourselves accountable to each and every one of you.

Dakota Clark  
Greensboro Township Trustee