

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

COMPLIANCE ENGAGEMENT REPORT

OF

HONEY CREEK TOWNSHIP

VIGO COUNTY, INDIANA

January 1, 2019 to December 31, 2023



FILED
10/08/2024

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Compliance Report	3-4
Comments	5-19
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis.....	23-25

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Jeri Humphrey Laureen Hoffman	01-01-19 to 02-03-23 02-04-23 to 12-31-24
Chair of the Township Board	Scott Dillion Brad Anderson	01-01-19 to 12-31-22 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

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF HONEY CREEK TOWNSHIP, VIGO COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Honey Creek Township (Township), for the period of January 1, 2019 to December 31, 2023. 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 Laureen Hoffman, Trustee, and Brad Anderson, Chair of the Township Board, on September 17, 2024.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 18, 2024

HONEY CREEK TOWNSHIP, VIGO COUNTY
AUDIT RESULTS AND COMMENTS
COMMENTS

ANNUAL FINANCIAL REPORT

The same comment also appeared in prior Report B47448 and B55993.

Condition and Context

Internal controls were not in place to ensure that accurate information was entered into the Annual Financial Report (AFR). Financial information is required to be entered annually into the AFR via the Indiana Gateway for Government Units (Gateway) financial reporting system. The information entered into Gateway contained the following errors:

Years	Fund	Beginning Cash Investment and Overstated/(Under)	Receipts Overstated/(Under)	Disbursements Overstated/(Under)	Ending Cash Investments and Overstated/(Under)
2019	Township Fund	\$ 5,759	\$ (20,141)	\$ (18,477)	\$ 4,095
2019	Township Assistance	-	1,593	(82)	1,675
2020	Township Fund	4,095	32,623	38,500	(1,782)
2020	Township Assistance	1,675	6,183	306	7,552
2021	Township Fund	3,977	33,095	886	36,186
2021	Township Assistance	7,552	(33,095)	306	(25,849)
2021	Rainy Day	(5,759)	-	-	(5,759)
2021	Payroll Deductions	-	-	(1,192)	1,192
2022	Township Fund	36,186	33,126	49,444	19,868
2022	Township Assistance	(25,849)	15,625	(694)	(9,530)
2022	Rainy Day	(5,759)	-	-	(5,759)
2022	Payroll Deductions	-	-	-	-
2023	Township Fund	19,868	34,063	18,903	35,029
2023	Township Assistance	(9,530)	(15,161)	(1)	(24,691)
2023	Rainy Day	(5,759)	-	-	(5,759)
2023	Payroll Deductions	-	-	-	-

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

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 as set forth in the uniform compliance guidelines. 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](#)."

HONEY CREEK TOWNSHIP, VIGO COUNTY
AUDIT RESULTS AND COMMENTS
COMMENTS
(Continued)

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. . . ."

ADVANCE PAYMENTS

Condition and Context

Internal controls were not in place to ensure the Township employees were not paid in advance of hours worked. The Trustee and Township Clerk were paid up to 30 days prior to the end of the month covered by the payment during the engagement period.

Criteria

Indiana Code 5-7-3-1(a) states: "Public officers may not draw or receive their salaries in advance."

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HONEY CREEK TOWNSHIP, VIGO COUNTY
AUDIT RESULTS AND COMMENTS
COMMENTS
(Continued)

CONTRACTS

Condition and Context

Internal controls were not in place to ensure payments for contractual services were supported by a contract. Payments for rent of office space were made without a written contract to the Honey Creek Fire Department in the amount of \$250 per month during the engagement period.

Payments for mowing services were made without a written contract to TJ Solutions in the amount of \$7,600 for the calendar year 2023.

Criteria

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)

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SUPPORTING DOCUMENTATION

Condition and Context

Internal controls were not in place to ensure that the Township complied with disbursement requirements. Supporting documentation was not provided for eleven disbursements tested. The disbursements were made to vendors that would do business with the Township in the normal course of business. Two of the eleven disbursements, totaling \$556, were reimbursed to the Trustee and did not have supporting documentation to verify the reimbursement purposes.

The Township did not provide the following payroll documentation:

- Annual Withholding Tax Forms (WH-3) for the engagement period.

HONEY CREEK TOWNSHIP, VIGO COUNTY
AUDIT RESULTS AND COMMENTS
COMMENTS
(Continued)

- Wage and Tax Statements (W-2) for 2021.
- Employer's Quarterly Tax Return (941) for 2019, 2020, and 4th quarter 2023.

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)

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TIMELY RECORDING

Condition and Context

Internal controls were not in place to ensure that the Township posted its records timely. In a test of receipts, 47 receipts were not posted to the ledger in a timely manner and were up to 26 days after the deposit date.

Criteria

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1.

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)

HONEY CREEK TOWNSHIP, VIGO COUNTY
AUDIT RESULTS AND COMMENTS
COMMENTS
(Continued)

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TOWNSHIP ASSISTANCE

Condition and Context

Internal controls were not in place to ensure all Township Assistance payments were supported by the required prescribed forms. A sample of 20 disbursements were tested and the following errors were found:

- Three applications were not provided for review but two of them had a carbon copy of a Township Assistance Purchase Order (TA-2) for the disbursement.
- Eleven applications did not have adequate documentation of an investigation being completed.
- Seven applications were not adequately completed.
- Six Township Assistance Purchase Orders (TA-2) were not provided for review or were inadequately completed.
- One Application for Additional or Continuing Township Assistance (TA-1B) was not included with an application.

Criteria

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

HONEY CREEK TOWNSHIP, VIGO COUNTY
AUDIT RESULTS AND COMMENTS
COMMENTS
(Continued)

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)

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TOWNSHIP TELEPHONE AND INTERNET EXPENSES

Condition and Context

Internal controls were not in place to ensure the Township adopted a reimbursement policy. The Township paid the Trustee's personal internet expenses for the engagement period. The Township had not adopted a personal internet reimbursement policy.

Criteria

The annual appropriations of a township for the expenses of renting an office and telephone expenses must, as nearly as is possible, be equal to the actual cost of those items. If the township trustee uses a part of his residence as his office, the township board shall appropriate a reasonable sum for that office space. IC 36-6-8-3

We will take into consideration a personal phone and internet reimbursement policy that is approved by the Township Board. If there is a policy adopted by the Township Board and presented to us that allows the Trustee a full reimbursement of these expenses, even though the use of these services was not restricted to Township use, we would not take exception.

Please be advised IC 12-20-5.5-3 provides the township trustee shall ensure adequate access to township assistance services, including a published telephone number in the name of the township.

HONEY CREEK TOWNSHIP, VIGO COUNTY
AUDIT RESULTS AND COMMENTS
COMMENTS
(Continued)

Documentation should be retained to provide evidence that a personal phone number has been provided to the public as the contact number for the Township office. Common examples of acceptable documentation would include: a copy of the listing in a telephone directory, signage at the township office or a public building, listing on a governmental unit's website, etc. Using Township funds to pay for personal use of telephone, cell phone, or internet services without a documented and approved Township policy may be the personal obligation of the responsible official or employee.

(Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 2)

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

Condition and Context

Internal controls were not in place to ensure that the Township complied with laws regarding internal controls. The Township certified on the Indiana Gateway for Government Units financial reporting system that it had adopted the minimum internal control standards as required by Indiana Code 5-11-1-27(e); however, during the engagement, could not provide supporting documentation that it had adopted the minimum internal control standards.

In addition, Township employees whose official duties included receiving, processing, depositing, disbursing, or otherwise having access to funds that belonged to the Township, had not received training over internal control standards that was developed or approved by the Indiana State Board of Accounts.

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

HONEY CREEK TOWNSHIP, VIGO COUNTY
 AUDIT RESULTS AND COMMENTS
 COMMENTS
 (Continued)

(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 as set forth in the uniform compliance guidelines. 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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APPROPRIATIONS

The same comment also appeared in prior Report B47448 and B55993.

Condition and Context

Internal controls were not in place to ensure that the Township complied with laws regarding appropriations. The following funds recorded expenditures in excess of budgeted appropriations:

Fund	Years	Excess Amount Expended
Township Fund	2019	\$ 11,005
Township Fund	2021	4,120
Township Fund	2022	4,501
Township Assistance	2023	6,137

HONEY CREEK TOWNSHIP, VIGO COUNTY
AUDIT RESULTS AND COMMENTS
COMMENTS
(Continued)

Criteria

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

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:

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CAPITAL ASSETS

Condition and Context

Internal controls were not in place to ensure that the Township adopted a capital asset policy. The Township had not adopted a capital asset policy for the engagement period.

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)

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:

HONEY CREEK TOWNSHIP, VIGO COUNTY
 AUDIT RESULTS AND COMMENTS
 COMMENTS
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CONDITION OF RECORDS

Condition and Context

Internal controls were not in place to ensure that Township receipts were posted to the correct fund. Distributions for Commercial Vehicle Excise Tax (CVET), Financial Institution Tax (FIT), and Property Tax Settlement were not posted to the correct fund. The following errors were:

Description	Year	Overstated (Under)	
		Township Fund	Township Assistance
Commercial Vehicle Excise Tax (CVET)	2019	\$ 68	\$ (68)
Financial Institution Tax (FIT)	2019	167	(167)
Property Tax Settlement	2019	23,156	(23,156)
Commercial Vehicle Excise Tax (CVET)	2020	80	(80)
Financial Institution Tax (FIT)	2020	222	(222)
Property Tax Settlement	2020	30,469	(30,469)
Commercial Vehicle Excise Tax (CVET)	2021	82	(82)
Financial Institution Tax (FIT)	2021	276	(276)
Property Tax Settlement	2021	32,736	(32,736)
Commercial Vehicle Excise Tax (CVET)	2022	84	(84)
Financial Institution Tax (FIT)	2022	311	(311)
Property Tax Settlement	2022	32,980	(32,980)
Commercial Vehicle Excise Tax (CVET)	2023	84	(84)
Financial Institution Tax (FIT)	2023	257	(257)
Property Tax Settlement	2023	33,723	(33,723)

HONEY CREEK TOWNSHIP, VIGO COUNTY
AUDIT RESULTS AND COMMENTS
COMMENTS
(Continued)

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

Criteria

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)

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LATE SUBMISSION OF ANNUAL FINANCIAL REPORT

The same comment also appeared in prior Report B47448 and B55993.

Condition and Context

Internal controls were not in place to ensure that the Township complied with the Annual Financial Report (AFR) filing deadlines which require that the AFR be filed 60 days after the close of each fiscal year. The Township's AFR for 2021 and 2023 were not filed electronically until March 25, 2022, and April 9, 2024, respectively, which were 24 and 40 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 as set forth in the uniform compliance guidelines. 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](#)."

HONEY CREEK TOWNSHIP, VIGO COUNTY
AUDIT RESULTS AND COMMENTS
COMMENTS
(Continued)

The Annual Financial Report (AFR) required under IC 5-11-1-4(a) shall be filed with the state examiner not later than sixty (60) days after the close of each fiscal year. (Accounting and Uniform Guidelines Compliance Manual for Townships, Chapter 1)

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LOAN BETWEEN TOWNSHIP FUNDS

Condition and Context

Internal controls were not in place to ensure that the Township complied with the temporary loan requirements. The Township Fund loaned the Township Assistance fund \$18,781 in August 2022 as a temporary loan but that had not been paid back to the Township Fund by the end of the budget year or by the end of the engagement period.

Criteria

Indiana Code 36-1-8-4 states in part:

"(a) . . .

- (3) Except as provided in subsection (b), the prescribed period must end during the budget year of the year in which the transfer occurs.
- (4) The amount transferred must be returned to the other fund at the end of the prescribed period. . . .

(b) If the fiscal body of a political subdivision determines that an emergency exists that requires an extension of the prescribed period of a transfer under this section, the prescribed period may be extended for not more than six (6) months beyond the budget year of the year in which the transfer occurs if the fiscal body does the following:

HONEY CREEK TOWNSHIP, VIGO COUNTY
AUDIT RESULTS AND COMMENTS
COMMENTS
(Continued)

- (1) Passes an ordinance or a resolution that contains the following:
 - (A) A statement that the fiscal body has determined that an emergency exists.
 - (B) A brief description of the grounds for the emergency.
 - (C) The date the loan will be repaid that is not more than six (6) months beyond the budget year in which the transfer occurs.
- (2) Immediately forwards the ordinance or resolution to the state board of accounts and the department of local government finance."

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. . . ."

RECORD OF HOURS WORKED

Condition and Context

Internal controls were not in place to ensure that the Township complied with laws regarding payroll. The Township Clerk had not maintained a record of hours worked for the engagement period.

Criteria

Indiana Code 5-11-9-4(b) states in part:

"The state board of accounts shall require that records be maintained showing which hours were worked each day by officers and employees:

- (1) covered by section 1 or 2 of this chapter; and
- (2) employed by more than one (1) public agency or in more than one (1) position by the same public agency described in section 1 or 2 of this chapter."

HONEY CREEK TOWNSHIP, VIGO COUNTY
AUDIT RESULTS AND COMMENTS
COMMENTS
(Continued)

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ORDINANCES AND RESOLUTIONS

Condition and Context

Internal controls were not in place to ensure that the Township adopted an annual salary resolution. The Township did not provide an annual salary resolution or ordinance, approving the salaries of Township officers and employees during the engagement period. Instead, the salaries for the Trustee, Township Clerk, and Township Board members were documented in the budget approved by the Township Board.

In February 2023, the current Trustee was caucused in to replace the former elected Trustee and began receiving the same amount of salary the former Trustee was receiving. In April 2023, the Township Clerk retired and was not replaced. The Trustee assumed the duties the Township Clerk was performing and began receiving the salary that was previously paid to the Township Clerk in addition to the salary as Trustee. The duties performed by the Township Clerk are the responsibilities of the Trustee. Upon discussion with the Township Board, it was their intent to increase the salary of the Trustee; however, an elected official's salary is not allowed to be altered during the fiscal year in which it is fixed.

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."

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

"Except as provided in subsection (i), the township legislative body may not alter the salaries of elected or appointed officers during the fiscal year for which they are fixed, but it may add or eliminate any other position and change the salary of any other employee, if the necessary funds and appropriations are available."

HONEY CREEK TOWNSHIP, VIGO COUNTY
AUDIT RESULTS AND COMMENTS
COMMENTS
(Continued)

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 Township, Chapter 1)

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:

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

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HONEY CREEK TOWNSHIP, VIGO 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 FUND	\$ 105,084	\$ 27,027	\$ 42,450	\$ 89,661	\$ 21,772	\$ 22,009	\$ 89,424
TOWNSHIP ASSISTANCE	17,145	40,561	36,783	20,923	30,773	16,477	35,219
RAINY DAY	5,759	-	-	5,759	-	-	5,759
PAYROLL DEDUCTIONS	-	-	-	-	2,157	2,157	-
Totals	<u>\$ 127,988</u>	<u>\$ 67,588</u>	<u>\$ 79,233</u>	<u>\$ 116,343</u>	<u>\$ 54,702</u>	<u>\$ 40,643</u>	<u>\$ 130,402</u>

HONEY CREEK TOWNSHIP, VIGO 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 FUND	\$ 89,424	\$ 22,577	\$ 25,106	\$ 86,895	\$ 24,368	\$ 47,952	\$ 63,311
TOWNSHIP ASSISTANCE	35,219	33,099	18,623	49,695	54,125	29,221	74,599
RAINY DAY	5,759	-	-	5,759	-	-	5,759
PAYROLL DEDUCTIONS	-	1,193	1,193	-	1,232	1,232	-
Totals	<u>\$ 130,402</u>	<u>\$ 56,869</u>	<u>\$ 44,922</u>	<u>\$ 142,349</u>	<u>\$ 79,725</u>	<u>\$ 78,405</u>	<u>\$ 143,669</u>

HONEY CREEK TOWNSHIP, VIGO COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
TOWNSHIP FUND	\$ 63,311	\$ 35,505	\$ 28,436	\$ 70,380
TOWNSHIP ASSISTANCE	74,599	37,583	40,815	71,367
RAINY DAY	5,759	-	-	5,759
PAYROLL DEDUCTIONS	-	-	-	-
Totals	<u>\$ 143,669</u>	<u>\$ 73,088</u>	<u>\$ 69,251</u>	<u>\$ 147,506</u>