

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

BROWN TOWNSHIP

HANCOCK COUNTY, INDIANA

January 1, 2012 to December 31, 2014



FILED
10/23/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Katharina Lewman	01-01-11 to 12-31-18
Chairman of the Township Board	Mark Grass	01-01-12 to 12-31-15



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 BROWN TOWNSHIP, HANCOCK COUNTY, INDIANA

This report is supplemental to our examination report of Brown Township (Township), for the period from January 1, 2012 to December 31, 2014. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Township. It should be read in conjunction with our Financial Statements Examination Report of the Township, which provides our opinion 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 Examination 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 Examination Results and Comments, incorporated within this report, was not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

June 11, 2015

BROWN TOWNSHIP, HANCOCK COUNTY
EXAMINATION RESULTS AND COMMENTS

DEPOSITS

Receipts were deposited later than the first and fifteenth of the month in 17 percent of the receipts tested. Delays up to 173 days were noted, as scheduled below.

<u>Distribution Date</u>	<u>Distribution Amount</u>	<u>Date of Deposit</u>	<u>Days Between Receipt And Deposit</u>
04-17-12	\$ 998.17	07-17-12	91
01-19-12	998.17	07-10-12	173
05-04-12	653.09	05-31-12	27
05-04-12	1,161.36	05-31-12	27
05-04-12	951.54	05-31-12	27
03-06-12	998.17	04-13-12	38
02-06-12	998.12	02-27-12	21
05-09-13	<u>278.00</u>	05-31-13	22
	<u>\$ 7,036.62</u>		

Indiana Code 5-13-6-1(c) states in part: ". . . public funds collected by township trustees shall be deposited in the designated depository on or before the first and fifteenth day of each month."

APPROPRIATIONS

The records presented for examination indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Years</u>	<u>Excess Amount Expended</u>
Township	2012	\$ 14,314
Rainy Day	2012	550
Township	2014	1,216
Fire Fighting	2014	850

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."

BROWN TOWNSHIP, HANCOCK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 11, 2015, with Katharina Lewman, Trustee.