

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

COMPLIANCE REPORT

OF

CLINTON TOWNSHIP

BOONE COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
06/19/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	George Morton	01-01-11 to 12-31-18
Chairman of the Township Board	Marvin Golliday	01-01-12 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLINTON TOWNSHIP, BOONE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Clinton Township (Township), Boone County, for the period January 1, 2012 to December 31, 2016, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The 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.

The Township Annual Financial Reports filed by the Township can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

April 25, 2017

CLINTON TOWNSHIP, BOONE COUNTY
RESULTS AND COMMENTS

ANNUAL FINANCIAL REPORT ERRORS

The Annual Financial Reports (AFR) filed on Gateway for 2013 and 2014 did not match the Township's records.

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per AFR</u>	<u>Amount per Township Ledger</u>	<u>Difference</u>
2013	Township	Receipts	\$ 10,787.20	\$ 10,936.50	\$ (149.30)
2013	Township	Ending Balance	20,047.27	20,196.57	(149.30)
2014	Township	Beginning Balance	21,048.57	20,196.57	852.00
2014	Township	Receipts	13,405.64	14,257.64	(852.00)
2014	Fire Fighting	Beginning Balance	20,206.69	21,058.69	(852.00)
2014	Fire Fighting	Receipts	14,483.89	13,631.89	852.00

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)

APPROPRIATIONS

The records presented indicated the following disbursements in excess of budgeted appropriations:

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
Township	2016	\$ 1,244

Indiana Code 6-1.1-18-4 states: "Except as otherwise provided in this chapter, 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."

CERTIFIED REPORT INCOMPLETE (FORM 100-R)

The Township filed an incomplete Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) with the Indiana State Board of Accounts for the year 2014. The form submitted by the Township was blank.

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

"Every state, county, city, town, township, or school official . . . shall during the month of January of each year prepare, make, and sign a written or printed certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents . . . and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts. . . ."

CLINTON TOWNSHIP, BOONE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 25, 2017, with George Morton, Trustee.