

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

COMPLIANCE REPORT

OF

EUGENE TOWNSHIP

VERMILLION COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
07/05/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Beth Poynter Russell McLain	01-01-11 to 12-31-15 01-01-16 to 12-31-18
Chairman of the Township Board	Joan Steele	01-01-12 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF EUGENE TOWNSHIP, VERMILLION COUNTY, INDIANA

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

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

The 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

May 17, 2017

EUGENE TOWNSHIP, VERMILLION COUNTY
RESULTS AND COMMENTS

ANNUAL FINANCIAL REPORT ERRORS

The Annual Financial Report (AFR) filed on Gateway for 2016 did not match the Township's records.

<u>Year</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per Township Ledger</u>	<u>Amount per AFR</u>	<u>Difference</u>
2016	Fire Fighting	Receipts	\$ 28,566.74	\$ 27,861.74	\$ 705.00
2016	Fire Fighting	Ending Balance	110,728.25	110,023.25	705.00
2016	Township	Receipts	28,415.02	27,964.64	450.38
2016	Township	Disbursements	22,944.24	22,845.16	99.08
2016	Township	Ending Balance	44,394.67	44,043.37	351.30
2016	Township Assistance	Receipts	38,246.36	39,715.26	(1,468.90)
2016	Township Assistance	Disbursements	19,032.98	18,867.32	165.66
2016	Township Assistance	Ending Balance	21,641.45	23,276.01	(1,634.56)
2016	Levy Excess	Receipts	1,142.00	-	1,142.00
2016	Levy Excess	Disbursements	1,142.00	-	1,142.00

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)

DEPOSITORY RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were conducted for 2012 through 2015; however, the reconciliations did not balance. The December 31, 2015 reconciliation identified a cash short of \$362.11.

Depository reconciliations of the fund balances to the bank account balances were not presented for 2016. We performed reconciliations of the Township records to the bank account balance at December 31, 2016, and identified a cash long of \$252.11 at December 31, 2016.

EUGENE TOWNSHIP, VERMILLION COUNTY
RESULTS AND COMMENTS
(Continued)

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."

APPROPRIATIONS

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

Years	Fund	Excess Amounts Disbursed
2013	Township Assistance	\$ 5,440
2014	Fire Fighting	11,492
2014	Rainy Day	7,394
2015	Rainy Day	4,071

Indiana Code 6-1.1-18-4 states in part: ". . . 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."

STATE AND FEDERAL AGENCIES - COMPLIANCE REQUIREMENTS

W-2s were not presented for the period examined.

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)

EUGENE TOWNSHIP, VERMILLION COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 17, 2017, with Russell McLain, Trustee.