

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

COMPLIANCE REPORT
OF
MONROE TOWNSHIP
PUTNAM COUNTY, INDIANA
January 1, 2013 to December 31, 2016



FILED
03/01/2018

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Other Information - Unaudited: Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Result and Comment: Bank Account Reconciliations	8
Exit Conference.....	9

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Richard K. Pronckus	01-01-11 to 12-31-18
Chairman of the Township Board	Nancy McBride (deceased) Howard Thomas	01-01-13 to 12-31-14 01-01-15 to 12-31-17



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 MONROE TOWNSHIP, PUTNAM COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Monroe Township (Township), Putnam County, for the period of January 1, 2013 to December 31, 2016, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Result and Comment contained herein describes the identified reportable instance 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 Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, are presented as other information. They have not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on them.

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

January 16, 2018

(This page intentionally left blank.)

OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Reports information can be found on the Gateway website: <https://gateway.ifionline.org/>. The statements presented herein are presented as other information and are derived from the Township's Annual Financial Reports information and have not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, ending and beginning balances may differ.

MONROE TOWNSHIP, PUTNAM COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2013 and 2014

ϕ

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
Township	\$ 2,739	\$ 12,477	\$ 14,785	\$ 431	\$ 16,398	\$ 14,025	\$ 2,804
Township Assistance	10,802	4,804	4,460	11,146	-	5,726	5,420
Rainy Day	873	-	-	873	-	-	873
Levy Excess	145	-	-	145	-	-	145
earnings on investments and deposits	41	30	-	71	26	-	97
Totals	<u>\$ 14,600</u>	<u>\$ 17,311</u>	<u>\$ 19,245</u>	<u>\$ 12,666</u>	<u>\$ 16,424</u>	<u>\$ 19,751</u>	<u>\$ 9,339</u>

MONROE TOWNSHIP, PUTNAM COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Township	\$ 2,805	\$ 16,313	\$ 14,502	\$ 4,616	\$ 16,799	\$ 14,648	\$ 6,767
Township Assistance	5,419	4,562	6,770	3,211	2,877	4,105	1,983
Rainy Day	873	-	-	873	1,356	-	2,229
Levy Excess	145	-	-	145	-	-	145
earnings on investments and deposits	97	23	-	120	25	-	145
Totals	<u>\$ 9,339</u>	<u>\$ 20,898</u>	<u>\$ 21,272</u>	<u>\$ 8,965</u>	<u>\$ 21,057</u>	<u>\$ 18,753</u>	<u>\$ 11,269</u>

MONROE TOWNSHIP, PUTNAM COUNTY
RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not conducted. During the engagement, it was identified that the ledger balance agreed to the bank balance without any outstanding items. Even when there are not any outstanding items, a reconciliation between the bank and the ledger balance should be conducted.

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."

MONROE TOWNSHIP, PUTNAM COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 16, 2018, with Richard K. Pronckus, Trustee.