

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

COMPLIANCE REPORT
OF
MITCHELTREE TOWNSHIP
MARTIN COUNTY, INDIANA
January 1, 2014 to December 31, 2017



FILED
11/08/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	James Norman Tammy Gore	01-01-11 to 12-31-14 01-01-15 to 12-31-18
Chairman of the Township Board	Dan Butler Kay Belcher	01-01-14 to 12-13-16 01-01-17 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MITCHELTREE TOWNSHIP, MARTIN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Mitcheltree Township (Township), Martin County, for the period of January 1, 2014 to December 31, 2017, 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 Schedule of Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, is presented as other information. It has not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on it.

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

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

October 5, 2018

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OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Reports information can be found on the Indiana Gateway for Government Units (Gateway) website: <https://gateway.ifionline.org/>. The schedule presented herein is presented as other information and is derived from the Township's Annual Financial Reports information and has not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, balances may differ.

MITCHELTREE TOWNSHIP, MARTIN COUNTY
 SCHEDULE OF CASH AND INVESTMENT
 BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

Fund	Cash and Investments 12-31-17
Township	\$ 164,983
Township Assistance	72,153
Fire Fighting	25,750
Library	8,179
Rainy Day	3,609
Payroll Withholdings	<u>2,818</u>
Total	<u>\$ 277,492</u>

MITCHELTREE TOWNSHIP
RESULTS AND COMMENTS

ADVANCE PAYMENTS

A similar comment also appeared in prior Report B44139.

Compensation was paid to the Trustee in advance of the actual date the services were provided throughout the engagement period.

Compensation and any other payments for goods and services must not be paid in advance of receipt of the goods or services unless specifically authorized by law. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines for Townships, Chapter 1)

CONTRACTS

A similar comment also appeared in prior Report B44139.

The Township made payments throughout the engagement period to vendors for cemetery care services totaling \$15,400 that were not supported by a written contract.

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)

MITCHELTREE TOWNSHIP, MARTIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 5, 2018, with Tammy Gore, Trustee.