

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

COMPLIANCE REPORT

OF

MARION TOWNSHIP

LAWRENCE COUNTY, INDIANA

January 1, 2014 to December 31, 2017



**FILED**  
01/03/2019



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Other Information - Unaudited:	
Schedule of Cash and Investment Balances - Regulatory Basis .....	6
Results and Comments:	
Late Submission of Certified Report.....	7
Adoption of Internal Control Standards .....	7
Certification on Internal Control Standards .....	7
Exit Conference.....	8

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Ilene Hardman (deceased) (Vacant) Wanda L. Edwards	01-01-11 to 03-30-17 04-01-17 to 05-07-17 05-08-17 to 12-31-18
Chairman of the Township Board	Charles Robert Parks	01-01-14 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MARION TOWNSHIP, LAWRENCE COUNTY, INDIANA

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

November 30, 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.

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

Fund	Cash and Investments 12-31-17
TOWNSHIP FUND	\$ 372,628
POOR RELIEF	258,056
FIRE FIGHTING FUND	15,076
Rainy Day	19,741
POOR RELIEF EXCESS LEVY	852
CUMULATIVE FIRE FUND	209,874
PAYROLL DEDUCTIONS	<u>1,434</u>
Total	<u>\$ 877,661</u>

MARION TOWNSHIP, LAWRENCE COUNTY  
RESULTS AND COMMENTS

**LATE SUBMISSION OF CERTIFIED REPORT**

A similar comment also appeared in prior Report B44004.

The Township's Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) for 2014, 2015, and 2016 was not filed electronically until March 16, 2015, March 31, 2016, and March 14, 2017, respectively, which was 44, 60, and 42 days past the due date.

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

"Every . . . township . . . shall during the month of January of each year prepare, make, and sign a 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. . . . The certification must be filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

**ADOPTION OF INTERNAL CONTROL STANDARDS**

The Township had not adopted the acceptable minimum level of internal control standards as defined by the Indiana State Board of Accounts.

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision . . ."

**CERTIFICATION ON INTERNAL CONTROL STANDARDS**

The Township certified with the Annual Financial Report on Gateway that it had adopted the minimum internal control standards as required by Indiana Code 5-11-1-27(e) and that all personnel defined by Indiana Code 5-11-1-27(c) had received training concerning the internal control standards adopted by the Township; however, during the engagement, the Trustee indicated that the Township had not adopted the minimum internal control standards and that all personnel had not received training concerning the internal control standards.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

MARION TOWNSHIP, LAWRENCE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 30, 2018, with Wanda L. Edwards, Trustee.