

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

COMPLIANCE REPORT

OF

CLARK TOWNSHIP

JOHNSON COUNTY, INDIANA

January 1, 2014 to December 31, 2017



**FILED**

04/30/2019



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:	
Overdrawn Cash Balances .....	7
Federal and State Agencies - Compliance Requirements .....	7
Exit Conference.....	8

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Neil Trisler	01-01-11 to 12-31-18
Chairman of the Township Board	John H. Trisler (deceased) Charles Harlow	01-01-14 to 12-31-14 01-01-15 to 12-31-18



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLARK TOWNSHIP, JOHNSON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Clark Township (Township), Johnson County, for the period of January 1, 2014 to December 31, 2018, 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 non-compliance 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 1, 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.

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

Fund	Cash and Investments 12-31-17
Township	\$ (5,295)
Township Assistance	25,672
Rainy Day	<u>4,155</u>
Total	<u><u>\$ 24,532</u></u>

CLARK TOWNSHIP, JOHNSON COUNTY  
RESULTS AND COMMENTS

***OVERDRAWN CASH BALANCES***

The Township fund had an overdrawn cash balance of \$733 and \$5,295 at December 31, 2016 and 2017, respectively.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

***FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS***

A similar comment also appeared in prior Report B44510.

The Trustee received payment for mowing services in 2014, 2015, 2016, and 2017 without the Township withholding Social Security or Medicare taxes. The payments were not included in the Trustee's Wage and Tax Statement, Forms W-2, nor were Miscellaneous Income, Forms 1099-MISC, presented for evaluation that indicated compensation paid for these services was reported to the Internal Revenue Service.

Additionally, the Township contracted with an individual to perform cemetery care and mowing services throughout the engagement period; however, no Miscellaneous Income, Forms 1099-MISC, were presented for evaluation that indicated compensation paid for these services was reported to the Internal Revenue Service.

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)

CLARK TOWNSHIP, JOHNSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 1, 2018, with Neil Trisler, Trustee.