

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

COMPLIANCE REPORT

OF

SWAN TOWNSHIP

NOBLE COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
12/11/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Kellie Huelsenbeck	01-01-15 to 12-31-18
	Kenneth Hughes	01-01-19 to 12-31-19
Chairman of the Township Board	Barbara Skiles	01-01-15 to 12-31-18
	Regina Ley	01-01-19 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SWAN TOWNSHIP, NOBLE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Swan Township (Township), Noble County, for the period of January 1, 2015 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 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 18, 2019

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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.

SWAN TOWNSHIP, NOBLE COUNTY
 SCHEDULE OF CASH AND INVESTMENT
 BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

Fund	Cash and Investments 12-31-18
Township	\$ 16,992
Park And Recreation	661
Township Assistance	7,155
Fire Fighting	73,938
Rainy Day	16,979
Cemetery Improvements	<u>6,245</u>
Total	<u>\$ 121,970</u>

SWAN TOWNSHIP, NOBLE COUNTY
RESULTS AND COMMENTS

LATE SUBMISSION OF ANNUAL FINANCIAL REPORT

Condition and Context

The Township's Annual Financial Reports for 2015 and 2016 were not filed electronically until April 25, 2016, and January 29, 2018, respectively, which was 56 and 334 days past the due date.

Criteria

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](#)."

TRAINING ON INTERNAL CONTROL STANDARDS

Condition and Context

During the audit period, the Township was unable to provide training certifications for personnel whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the governmental entity. As of April 2019, documentation was provided supporting that the Trustee had completed internal control training; however, the Township was unable to provide internal control training certifications for other required personnel.

Criteria

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

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

- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision."

SWAN TOWNSHIP, NOBLE COUNTY
EXIT CONFERENCE

The contents of this report were communicated to Kenneth Hughes, Trustee, on November 18, 2019.