

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

COMPLIANCE REPORT

OF

ETNA TOWNSHIP

KOSCIUSKO COUNTY, INDIANA

January 1, 2015 to December 31, 2018



FILED
12/19/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Gary Sponseller Rita Anglin	01-01-15 to 07-19-19 07-20-19 to 12-31-19
Chairman of the Township Board	Tony Tribalski	01-01-15 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF ETNA TOWNSHIP, KOSCIUSKO COUNTY, INDIANA

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

December 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.

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

Fund	Cash and Investments 12-31-18
Township	\$ 23,829
EMS Fund	19,842
Park And Recreation	1,020
Township Assistance	1,996
Fire Fighting	25,567
Rainy Day	5,079
Cumulative Fire	<u>64,613</u>
 Total	 <u>\$ 141,946</u>

ETNA TOWNSHIP, KOSCIUSKO COUNTY
RESULT AND COMMENT

PENALTIES, INTEREST, AND OTHER CHARGES

Condition and Context

Penalties and interest charges in the total amount of \$709.74 and \$59.68, respectively, were paid by the Township to the Indiana Department of Revenue for delinquent payroll taxes. Additionally, a collection fee was paid to Premiere Credit for a late principal and interest payment in the amount of \$259.53.

Criteria

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest, or other charges paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities, Towns, and Townships, Chapter 1)

ETNA TOWNSHIP, KOSCIUSKO COUNTY
EXIT CONFERENCE

The contents of this report were communicated to Rita Anglin, Trustee, and Tony Tribalski, Chairman of the Township Board, on December 18, 2019.