

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

COMPLIANCE REPORT
OF
CARR TOWNSHIP
CLARK COUNTY, INDIANA
January 1, 2015 to December 31, 2018



FILED
12/20/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Barbara Reynolds	01-01-15 to 12-31-19
Chairman of the Township Board	Samuel Jones II	01-01-15 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Carr Township (Township), Clark 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 Result and Comment contained herein describes the identified reportable instance 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 Result and Comment, incorporated within this report, was not verified for accuracy.

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

December 17, 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.

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

<u>Fund</u>	<u>Cash and Investments 12-31-18</u>
Township	\$ 198,892
Township Assistance	38,057
Rainy Day	3,937
Levy Excess	-
Donation	<u>6,750</u>
Total	<u>\$ 247,636</u>

CARR TOWNSHIP, CLARK COUNTY
RESULT AND COMMENT

PENALTIES, INTEREST, AND OTHER CHARGES

Condition and Context

The former Trustee failed to file Internal Revenue Service (IRS) Form 941 and remit withholding taxes to the IRS for quarters one and three in 2007, and for all quarters between 2008 and 2014. The current Trustee cooperated with the IRS and determined the total amount to be paid for penalties and interest was \$3,997.26. The first installment was paid April 18, 2016, and the second installment was paid during May 2017.

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 Townships, Chapter 1)

CARR TOWNSHIP, CLARK COUNTY
EXIT CONFERENCE

The contents of this report were communicated to Barbara Reynolds, Trustee, and Samuel Jones II, Chairman of the Township Board on December 17, 2019.