

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

FINANCIAL STATEMENT REVIEW REPORT

OF

NEWCASTLE TOWNSHIP

FULTON COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
01/08/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Linda L. Erp	01-01-15 to 12-31-18
	Monica J. Clennon	01-01-19 to 12-31-22
Chairman of the Township Board	Virgil Biddinger	01-01-17 to 12-31-17
	Teri Adamson	01-01-18 to 12-31-18
	Virgil Biddinger	01-01-19 to 12-31-19



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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

TO: THE OFFICIALS OF NEWCASTLE TOWNSHIP, FULTON COUNTY, INDIANA

We have reviewed the accompanying financial statement of Newcastle Township (Township), Fulton County, for the period of January 1, 2017 to December 31, 2018. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Township's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with a regulatory basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6); which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This includes determining that the basis of accounting the Township uses is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatements whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statement for it to be in accordance with the prescribed basis of accounting described in Note 1. We believe that the results of our procedures provide a reasonable basis for our conclusion.


INDEPENDENT ACCOUNTANT'S REVIEW REPORT
(Continued)

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statement in order for it to be in accordance with the prescribed basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared in accordance with the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.


Paul D. Joyce, CPA
State Examiner

December 23, 2019

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the Township. The financial statement and notes are presented as intended by the Township.

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NEWCASTLE TOWNSHIP, FULTON COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
Township	\$ 16,954	\$ 13,534	\$ 20,327	\$ 10,161	\$ 12,282	\$ 19,682	\$ 2,761
Township Assistance	12,472	3,334	3,564	12,242	3,301	3,860	11,683
Fire Fighting	51,401	26,103	25,824	51,680	27,542	25,624	53,598
Rainy Day	8,594	-	1,578	7,016	-	2,605	4,411
Cumulative Fire	45,492	8,133	3,630	49,995	7,934	4,725	53,204
Community Bldg	4,062	17,905	4,861	17,106	18,342	6,087	29,361
Community Host	<u>3,442</u>	<u>4</u>	<u>286</u>	<u>3,160</u>	<u>20,835</u>	<u>16,043</u>	<u>7,952</u>
Totals	<u>\$ 142,417</u>	<u>\$ 69,013</u>	<u>\$ 60,070</u>	<u>\$ 151,360</u>	<u>\$ 90,236</u>	<u>\$ 78,626</u>	<u>\$ 162,970</u>

The notes to the financial statement are an integral part of this statement.

NEWCASTLE TOWNSHIP, FULTON COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Township was established under the laws of the State of Indiana. The Township operates under a township trustee/township board form of government and provides some or all of the following services: public safety (fire), health and social services (township assistance), culture and recreation (parks and/or community centers), and general administrative services (weed and dog control).

The accompanying financial statement presents the financial information for the Township.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Township.

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

NEWCASTLE TOWNSHIP, FULTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Township may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the Township. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Township. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Township in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

NEWCASTLE TOWNSHIP, FULTON COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Township submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Township in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the Township is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Township to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The Township may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Township to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

NEWCASTLE TOWNSHIP, FULTON COUNTY
REVIEW RESULTS AND COMMENTS

OVERPAYMENT OF TRUSTEE COMPENSATION

A similar comment also appeared in prior Report B48906, entitled *OVERPAYMENT OF TRUSTEE SALARY*.

Condition and Context

Linda L. Erp, former Trustee, paid herself an additional \$800 and \$1,600 in 2017 and 2018, respectively, for rent. The additional compensation was not appropriated in the Township budget or approved by the Township Board. The total overpayment to the Trustee for the years 2017 and 2018 totaled \$2,400.

Criteria

The annual appropriations of a township for the expenses of renting an office and telephone expenses must, as nearly as is possible, be equal to the actual cost of those items. If the township trustee uses a part of his residence as his office, the township board shall appropriate a reasonable sum for that office space. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 2)

CONDITION OF RECORDS

Condition and Context

The Township's manual ledger contained multiple errors, including incorrect beginning cash balances at January 1, 2017. The balances brought forward did not agree with the December 31, 2016 ending cash balances. The Trustee did not always calculate a total of all fund balances in the manual ledger. This caused material misstatements to the financial statement to go undetected, and required adjustments of \$206,037 to the January 2017 beginning balances, \$641 to the 2018 receipts, \$1,000 to the 2017 disbursements, and \$733 to the 2018 disbursements were approved by the Trustee.

Criteria

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Officials and employees are required to use prescribed and approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

DEPOSITORY RECONCILIATIONS

The same comment also appeared in prior Report B48906.

Condition and Context

The Township did not provide depository reconciliations of the fund balances to the bank account balances for any months during the review period.

NEWCASTLE TOWNSHIP, FULTON COUNTY
 REVIEW RESULTS AND COMMENTS
 (Continued)

Criteria

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

ANNUAL FINANCIAL REPORT

The same comment also appeared in prior Report B48906.

Condition and Context

The Annual Financial Reports (AFR) filed on the Indiana Gateway for Government Units (Gateway) financial reporting system for 2017 and 2018 did not agree with the Township's financial records as follows:

Years	Fund	Report Classification	Amount per AFR	Amount per Township Ledger	Difference
2017	Township	Cash and Investments 01/01/17	\$ 71,329	\$ 35,665	\$ 35,664
2017	Fire Fighting	Cash and Investments 01/01/17	190,271	95,136	95,135
2017	Rainy Day	Cash and Investments 01/01/17	17,187	8,594	8,593
2017	Fire Fighting	Disbursements	24,824	25,824	(1,000)
2017	Township	Cash and Investments 12/31/17	64,536	28,872	35,664
2017	Fire Fighting	Cash and Investments 12/31/17	191,550	95,415	96,135
2017	Rainy Day	Cash and Investments 12/31/17	15,609	7,016	8,593
2018	Township	Cash and Investments 01/01/18	57,744	28,872	28,872
2018	Township Assistance	Cash and Investments 01/01/18	24,483	12,242	12,242
2018	Fire Fighting	Cash and Investments 01/01/18	192,829	95,415	97,415
2018	Rainy Day	Cash and Investments 01/01/18	14,032	7,016	7,016
2018	Cumulative Fire	Cash and Investments 01/01/18	99,990	49,995	49,995
2018	Community Bldg	Cash and Investments 01/01/18	34,212	17,106	17,106
2018	Community Host	Cash and Investments 01/01/18	14,719	7,359	7,359
2018	Township	Receipts	12,923	12,282	641
2018	Township	Disbursements	18,949	19,682	(733)
2018	Township	Cash and Investments 12/31/18	51,718	21,472	30,246
2018	Township Assistance	Cash and Investments 12/31/18	23,924	11,682	12,242
2018	Fire Fighting	Cash and Investments 12/31/18	194,747	97,333	97,415
2018	Rainy Day	Cash and Investments 12/31/18	11,427	4,411	7,016
2018	Cumulative Fire	Cash and Investments 12/31/18	103,192	53,204	49,988
2018	Community Bldg	Cash and Investments 12/31/18	46,468	29,362	17,106
2018	Community Host	Cash and Investments 12/31/18	19,511	12,151	7,359

Audit adjustments to the financial statement information filed on Gateway to more accurately reflect the activity of the Township have been approved and made to the financial statement presented in this report.

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."

NEWCASTLE TOWNSHIP, FULTON COUNTY
REVIEW RESULTS AND COMMENTS
(Continued)

FAILURE TO WITHHOLD PAYROLL TAXES

The same comment also appeared in prior Report B48906.

Condition and Context

Federal, state, and local taxes were not withheld from the compensation paid to the Township Board members in 2017.

Federal taxes were not withheld from the compensation paid to the Township Board members in 2018.

Criteria

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)

AMBULANCE AND FIRE CONTRACTS

A similar comment also appeared in prior Report B48906, entitled *CONTRACTS*.

Condition and Context

Not all payments made for ambulance service for 2017 and 2018 were supported by a written contract. Not all payments made for fire protection for 2017 and 2018 were supported by a written contract.

Criteria

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

BOARD MINUTES

The same comment appeared in prior Report B48906.

Condition and Context

The minutes of the Township Board were vague and did not include relevant information. The minutes did not include evidence of subsequent approval or dates of meetings. The following Township Board minutes were not provided for review:

1. Minutes approving the Annual Reports for 2017 and 2018.
2. Minutes documenting the Township Board organizing as the Board of Finance in January 2017 and January 2018.

NEWCASTLE TOWNSHIP, FULTON COUNTY
REVIEW RESULTS AND COMMENTS
(Continued)

3. Minutes of the investing officer's investments during the previous calendar year for 2017 and 2018.
4. Minutes approving the 2017 budget.

Criteria

Indiana Code 36-6-6-8 states:

"The legislative body shall keep a permanent record of its proceedings in a book furnished by the executive. The secretary of the legislative body shall, under the direction of the legislative body, record the minutes of the proceedings of each meeting in full and shall provide copies of the minutes to each member of the legislative body before the next meeting is convened. After the minutes are approved by the legislative body, the secretary of the legislative body shall place the minutes in the permanent record book. The chair of the legislative body shall retain the record in the chair's custody."

REVIEW AND APPROVAL OF ANNUAL REPORT

The same comment also appeared in prior Report B48906.

Condition and Context

The Township Board did not have the required meeting to review and adopt the Annual Reports for 2017 and 2018.

Criteria

Indiana Code 36-6-6-9(a) states: "The legislative body shall meet on or before the third Tuesday after the first Monday in February of each year. At this meeting it shall consider and approve, in whole or in part, the annual report of the executive presented under [IC 36-6-4-12](#)."

NEPOTISM CERTIFICATION

The same comment also appeared in prior Report B48906.

Condition and Context

Each elected officer did not certify in writing that the officers had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2017 or 2018.

Criteria

Indiana Code 36-1-20.2-16 states: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer has not violated this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year."

NEWCASTLE TOWNSHIP, FULTON COUNTY
REVIEW RESULTS AND COMMENTS
(Continued)

CONTRACTING WITH A UNIT CERTIFICATION

The same comment also appeared in prior Report B48906.

Condition and Context

Each elected officer did not certify in writing that the officers had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2017 or 2018.

Criteria

Indiana Code 36-1-21-6 states: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer is in compliance with this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year."

TOWNSHIP ASSISTANCE STANDARDS

The same comment also appeared in prior Report B48906.

Condition and Context

The Township Board did not establish Township Assistance Standards in accordance with Indiana Code 12-20-5.5-1.

Criteria

Indiana Code 12-20-5.5-1(b) states:

"The township's standards for the issuance of township assistance and the processing of applications must be:

- (1) governed by the requirements of this article;
- (2) proposed by the township trustee, adopted by the township board, and filed with the board of county commissioners;
- (3) reviewed and updated annually to reflect changes in the cost of basic necessities in the township and changes in the law;
- (4) published in a single written document, including addenda attached to the document; and
- (5) posted in a place prominently visible to the public in all offices of the township trustee where township assistance applications are taken or processed."

NEWCASTLE TOWNSHIP, FULTON COUNTY
REVIEW RESULTS AND COMMENTS
(Continued)

CONTRACTS

Condition and Context

Valid contracts were not presented for services performed. Contracts presented for review contained the signature of a Township Board member who was not a Township Board member at the time the contract was signed. The Township Board member stated she did not sign any of the contracts for services. The payments for the invalid contracts for mowing services included overpayments in 2017 and 2018 totaling \$132 and \$400, respectively.

Criteria

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

LATE SUBMISSION OF ANNUAL FINANCIAL REPORT

Condition and Context

The Township's AFRs for 2017 and 2018 were not filed electronically in Gateway until March 5, 2017, and September 13, 2019, respectively, which was 4 and 196 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](#)."

LATE SUBMISSION OF CERTIFIED REPORT

Condition and Context

The Township's Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R) for 2018 was not filed electronically until March 15, 2019, which was 43 days past the due date.

Criteria

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](#)."

NEWCASTLE TOWNSHIP, FULTON COUNTY
REVIEW RESULTS AND COMMENTS
(Continued)

INTERNAL CONTROL STANDARDS

Condition and Context

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

Township employees, whose official duties included receiving, processing, depositing, disbursing, or otherwise having access to funds that belonged to the Township, had not received training over internal control standards that were developed or approved by the Indiana State Board of Accounts.

The Trustee incorrectly certified in Gateway that Township personnel had received training regarding internal control standards. Documentation for the review period was not provided to verify that the Township's personnel received the training on internal control standards.

Criteria

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

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

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](#)."

UNTIMELY PAYMENTS

Condition and Context

The Township had overdue federal payroll taxes for the quarter ending June 30, 2014, in the amount of \$25.64, which included interest charges of \$4.94.

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 governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

NEWCASTLE TOWNSHIP, FULTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 23, 2019, with Monica J. Clennon, Trustee; Linda L. Erp, former Trustee; and Teri Adamson, Vice President of the Township Board.