

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

COMPLIANCE REPORT

OF

PARISH GROVE TOWNSHIP

BENTON COUNTY, INDIANA

January 1, 2016 to December 31, 2018



**FILED**  
04/17/2020



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Jennifer Bennett (Vacant) Constance Sparenberg	01-01-16 to 03-31-18 04-01-18 to 07-19-18 07-20-18 to 12-31-20
Chairman of the Township Board	James Hawkins (Vacant) Shirley Hinkle	01-01-16 to 07-13-19 07-14-19 to 09-18-19 09-19-19 to 12-31-20



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PARISH GROVE TOWNSHIP, BENTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Parish Grove Township (Township), Benton County, for the period of January 1, 2016 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

April 8, 2020

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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.

PARISH GROVE TOWNSHIP, BENTON COUNTY  
 SCHEDULE OF CASH AND INVESTMENT  
 BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

Fund	Cash and Investments 12-31-18
Township	\$ 35,854
Township Assistance	19,498
Fire Fighting	10,040
Rainy Day	2,508
Wind Farm	<u>8,756</u>
 Total	 <u>\$ 76,656</u>

PARISH GROVE TOWNSHIP, BENTON COUNTY  
RESULTS AND COMMENTS

**ADOPTION AND TRAINING OF INTERNAL CONTROL STANDARDS**

*Condition and Context*

The Township Board did not adopt the minimum internal control standards and procedures or ensure that personnel were properly trained, as required under Indiana Code 5-11-1-27(g).

*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."

**CERTIFICATION ON INTERNAL CONTROL STANDARDS**

*Condition and Context*

The Trustee certified on the Annual Financial Report that the Township Board had adopted internal control standards and that appropriate personnel were trained on the internal control standards for 2016, 2017, and 2018. However, the Township Board had not adopted internal control standards and personnel did not receive the internal control training; therefore, the certification was incorrect.

*Context*

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](#)."

**SUPPORTING DOCUMENTATION**

The same comment also appeared in prior Report B47826.

*Condition and Context*

Several payments were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records for 2016 through 2018.

PARISH GROVE TOWNSHIP, BENTON COUNTY  
RESULTS AND COMMENTS  
(Continued)

*Criteria*

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

**CONTRACTS**

*Condition and Context*

Payments made for fire protection were not supported by written contracts for 2016 or 2017. Payments made for mowing services were not supported by written contracts for 2016, 2017, or 2018.

*Criteria*

All payments for services must be supported by a written contract. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

**TOWNSHIP ASSISTANCE**

*Condition and Context*

Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.

*Criteria*

Indiana Code 12-20-5.5-1 states:

"(a) The township trustee shall process all applications for township assistance according to uniform written standards and without consideration of the race, creed, nationality, or gender of the applicant or any member of the applicant's household.

(b) 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."

PARISH GROVE TOWNSHIP, BENTON COUNTY  
RESULTS AND COMMENTS  
(Continued)

**ANNUAL NEPOTISM AND CONTRACTING CERTIFICATIONS**

*Condition and Context*

Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 by December 31, 2016, 2017, and 2018.

Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-21 by December 31, 2016, 2017, and 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."

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."

PARISH GROVE TOWNSHIP, BENTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 8, 2020, with Connie Sparenberg, Trustee, and Shirley Hinkle, Chairman of the Township Board.

The contents of this report were sent on April 8, 2020, to Jennifer Bennett, former Trustee.