

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

GREENE TOWNSHIP

WAYNE COUNTY, INDIANA

January 1, 2016 to December 31, 2018



FILED
11/16/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Rebecca Brown Robert Conyers	01-01-16 to 06-30-17 07-01-17 to 12-31-20
Chair of the Township Board	Alex Nocton	01-01-16 to 12-31-20



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GREENE TOWNSHIP, WAYNE COUNTY, INDIANA

This report is supplemental to our review report of Greene Township (Township), for the period from January 1, 2016 to December 31, 2018. It has been provided as a separate report so that the reader may easily identify any Review Results and Comments that pertain to the Township. It should be read in conjunction with our Financial Statements Review Report of the Township, which provides our conclusion on the Township's financial statements. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Review 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.

Any Official Response to the Review Results and Comments, incorporated within this report, was not verified for accuracy.

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

July 9, 2020

GREENE TOWNSHIP, WAYNE COUNTY
REVIEW RESULTS AND COMMENTS

INTERNET SERVICE

The same comment appeared in prior Report B48807.

Condition and Context

The Township office was located in the home of Rebecca Brown (Brown), former Trustee. The Township paid 100 percent of the internet service for 2016 and four months of 2017. The internet basic service fee was \$73 per month. The internet service basic fee paid by the Township for the period of January 2016 to April 2017, totaled \$1,168.

Based on criteria documented above, the Trustee was entitled to be reimbursed for 50 percent of the base cost of service or \$584 (\$36.50 per month for 16 months).

Criteria

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. 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)

The Indiana State Board of Accounts will not take audit exception to reasonable expenditures if:
...

The only township office is in the home. Up to 100% of cost of computer and up to 50% of the base monthly Internet service billing may be reimbursed for township business if approved by the township board in accordance with IC 36-6-8-3 . . . (Township Bulletin and Uniform Compliance Guidelines, November 2008)

We requested Brown reimburse the Township \$584 for the excess reimbursement of internet service fees. (See Summary of Charges, page 7)

GREENE TOWNSHIP, WAYNE COUNTY
REVIEW RESULTS AND COMMENTS
(Continued)

PENALTIES, INTEREST, AND OTHER CHARGES

The same comment appeared in prior Report B48807.

Condition and Context

The Township paid penalties and interest in the amount of \$61.24 for failure to remit timely payroll taxes for the period ending March 31, 2016.

The Township paid late fees totaling \$22.50 for failure to pay timely internet charges during the period of January 2016 to April 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)

We requested Brown reimburse the Township for penalties, interest, and late payment fees in the amount of \$83.74. (See Summary of Charges, page 7)

OFFICIAL BOND COVERAGE

The Town obtained public official bond coverage for Brown through Western Surety Company for the terms January 1, 2016 to December 31, 2016, and January 1, 2017 to December 31, 2017, in the amount of \$30,000 each term.

GREENE TOWNSHIP, WAYNE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 9, 2020, with Rebecca Brown, former Trustee; Robert Conyers, Trustee; and Alex Nocton, Chair of the Township Board.

GREENE TOWNSHIP, WAYNE COUNTY
SUMMARY OF CHARGES
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Rebecca Brown, former Trustee:			
Internet Charges, page 4	\$ 584.00	\$ 584.00	\$ -
Penalties, Interest, and Other Charges, page 5	83.74	83.74	-
Totals	\$ 667.74	\$ 667.74	\$ -

This report was forwarded to the Office of the Indiana Attorney General.