

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

WAYNE TOWNSHIP

BARTHOLOMEW COUNTY, INDIANA

January 1, 2016 to December 31, 2018



FILED

04/20/2021

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|-----------------------------|-------------------------------|--|
| Trustee | Cint Madden Brenda Mijares | 01-01-16 to 09-30-16 10-01-16 to 12-31-21 |
| Chair of the Township Board | Kermit Key Michael Bell | 01-01-16 to 10-31-16 11-01-16 to 12-31-21 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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

This report is supplemental to our audit report of Wayne 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 Audit Results and Comments that pertain to the Township. It should be read in conjunction with our Financial Statements Audit Report of the Township, which provides our opinions 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 Audit 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.

Any Official Response to the Audit Result and Comment, incorporated within this report, was not verified for accuracy.

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

April 5, 2021

WAYNE TOWNSHIP, BARTHOLOMEW COUNTY
AUDIT RESULT AND COMMENT

OVERDRAWN CASH BALANCES

A similar comment appeared in Report B49106.

Condition and Context

The Fire Fighting Fund had overdrawn fund balances in the amounts of \$36,932 and \$25,544, as of December 31, 2016 and 2017, respectively. Additionally, the Building Loan fund had overdrawn fund balances in the amounts of \$70,571 and \$13,848, as of December 31, 2017 and 2018, respectively.

Criteria

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

**WAYNE TOWNSHIP TRUSTEE
849 E. 450 S.
COLUMBUS, INDIANA
812-342-5080
townshiptrusteewayne@gmail.com**

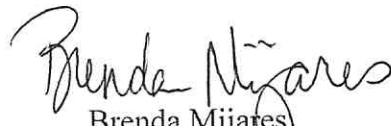
April 5, 2021

State Board of Accounts
302 Washington St., Room E418
Indianapolis, Indiana 46204-2765

To Whom It May Concern:

All material matters of compliance that were found to be an area of concern relating to the SBOA audit for Jan 1, 2016 to Dec 31, 2018 were issues related to the previous Wayne Township Trustee. No material matters were noted by the SBOA regarding the current trustee and its board members.

Sincerely,


Brenda Mijares
Wayne Township Trustee

WAYNE TOWNSHIP, BARTHOLOMEW COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 5, 2021, with Brenda Mijares, Trustee, and Michael Bell, Chair of the Township Board.