



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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June 10, 2021

TO: THE OFFICIALS OF WILMINGTON TOWNSHIP, DEKALB COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Wilmington Township, Dekalb County, for the period of January 1, 2016 to December 31, 2020, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Township's Annual Financial Reports filed by management can be found on the Gateway Website: www.gateway.ifionline.org.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Comments

- The Township has not adopted a capital asset policy, conducted a physical inventory, or maintained a full record of its capital assets including the acquisition value.
- Monthly reconcilements of the bank balance to the ledger balance were being completed; however, the reconcilements did not contain all depository balances. The Township had not included investment balances in its monthly reconcilements.

This letter is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The Schedule of Cash and Investment Balances - Regulatory Basis, 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.


WILMINGTON TOWNSHIP, DEKALB COUNTY
SCHEDULE OF CASH AND INVESTMENT
BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and Investments 12-31-20
TOWNSHIP FUND	\$ 93,369
POOR RELIEF	74,331
LIBRARY FUND	8,137
RAINY DAY FUND	21,515
PAYROLL	<u>35</u>
Total	<u>\$ 197,387</u>

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

The contents of this letter were communicated to the Trustee on May 13, 2021.

Respectfully,


Paul D. Joyce, CPA
State Examiner