



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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August 13, 2021

TO: THE OFFICIALS OF GREEN TOWNSHIP, RANDOLPH COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Green Township (Township), Randolph 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

OVERDRAWN CASH

The same comment also appeared in prior Report B46628.

Condition and Context

The following funds had an overdrawn cash balance as of December 31, 2020:

Years	Fund	Amount Overdrawn
2016	Township Fund	\$ 7,335
2016	Payroll Deduction Fund	1,612
2017	Payroll Deduction Fund	1,545
2018	Township Fund	2,774
2018	Payroll Deduction Fund	778
2019	Payroll Deduction Fund	3,919
2020	Rainy Day Fund	449
2020	Payroll Deduction Fund	3,625

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)

TOWNSHIP ASSISTANCE STANDARDS

This same comment also appeared in prior Report B46628.

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."

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.

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

Fund	Cash and Investments 12-31-20
Township Fund	\$ 9,458
Township Assistance Fund	1,286
Fire Fighting Fund	35,361
Rainy Day Fund	(449)
Payroll Deduction Fund	<u>(3,625)</u>
Total	<u>\$ 42,031</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 Cynthia Hale, Trustee, and Joel Flesher, Chair of the Township Board, on July 29, 2021.

Respectfully,

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