



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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September 14, 2021

TO: THE OFFICIALS OF LAFAYETTE TOWNSHIP, ALLEN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Lafayette Township (Township), Allen 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](http://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***

***SALARY RESOLUTION***

The same comment also appeared in Report B46622.

***Condition and Context***

The Township Board had not adopted a resolution establishing salaries of Township officers and employees for any of the calendar years 2016 through 2020.

***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)

## **ADOPTION OF AND TRAINING ON INTERNAL CONTROL STANDARDS**

### *Condition and Context*

The Township failed to adopt the acceptable minimum level of internal control standards, as defined by the Indiana State Board of Accounts. The Township also failed to ensure training was provided for all personnel over internal control standards, as required by 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 Township incorrectly certified on the Indiana Gateway for Government Units financial reporting system that internal control standards had been adopted and training had been provided to personnel.

### *Criteria*

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every audited entity 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](#)."

This report 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 report, 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.


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

Fund	Cash and Investments 12-31-20
Township	\$ 13,579
Township Assistance	755
Rainy Day	11,046
Savings Account	<u>84,859</u>
Total	<u>\$ 110,239</u>

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

The contents of this report were communicated to Mark Madden, Trustee, and Eric Dettmer, Chair of the Township Board, on July 26, 2021.

Respectfully,

  
Paul D. Joyce, CPA  
State Examiner