



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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September 21, 2021

TO: THE OFFICIALS OF CASS TOWNSHIP, CLAY COUNTY, INDIANA

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

ADOPTION AND TRAINING ON INTERNAL CONTROL STANDARDS

Condition and Context

The Township Board did not adopt the minimum level of internal controls as required by statute. The Township Board also did not provide the required training on internal control standards to appropriate personnel.

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's Indiana Gateway for Government Units financial reporting system certification on the adoption of and training on internal control standards was made incorrectly. The Township certified that the acceptable minimum level of internal control standards had been adopted; however, it had not been adopted. The Township also certified that personnel had received the training that was developed or approved by the Indiana State Board of Accounts; however, no training certifications were provided for review to indicate that training had been performed.

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.

Fund	Cash and Investments 12-31-20
Township	\$ 6,163
Township Assistance	2,319
Fire Fighting	1,288
Fire Territory Rainy Day	13,460
Fire Territory General	64,055
Fire Territory Equipment Replacement	44,454
Total	<u>\$ 131,739</u>

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

The contents of this report were communicated to Robert Dodson, Trustee, and Marvin Strauch, Chair of the Township Board, on August 11, 2021.

Respectfully,


Paul D. Joyce, CPA
State Examiner