

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

FEDERAL COMPLIANCE AUDIT REPORT

OF

WAYNE TOWNSHIP

MARION COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
07/29/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Charles J. Jones	01-01-20 to 06-27-22
	Pam Presley (interim)	06-28-22 to 07-09-22
	Jeb Bardon	07-10-22 to 12-31-22
Judge	The Honorable Gerald Coleman	01-01-20 to 12-31-22
Chair of the Township Board	Doug White	01-01-20 to 12-31-20
	Charlotte Scott	01-01-21 to 12-31-21
	Bryan Chatfield	01-01-22 to 12-31-22
Fire Chief	Randy Adams	01-01-20 to 05-21-21
	Mike Lang	05-22-21 to 07-09-22
	Matt Stewart (interim)	07-10-22 to 07-31-22
	Marcus Reed	08-01-22 to 12-31-22



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Wayne Township (Township), for the year ended December 31, 2020, and the related notes to the financial statement, which collectively comprise the Township's financial statement and have issued our report thereon dated July 7, 2022, wherein we noted the Township followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Report On Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the Township's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we do not express an opinion on the effectiveness of the Township's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Township's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2020-001 and 2020-002, that we consider to be material weaknesses.

Report On Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Township's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2020-001 and 2020-002.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Wayne Township's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Township's response to findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The Township's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The Township's response was not subjected to the auditing procedures applied in the audit of the financial statement, and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 7, 2022



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Qualified Opinions

We have audited Wayne Township's (Township) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020. The Township's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Qualified Opinion on Medicaid Cluster

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinions* section of our report, the Township complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Medicaid Cluster for the year ended December 31, 2020.

Qualified Opinion on Staffing for Adequate Fire and Emergency Response (SAFER)

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinions* section of our report, the Township complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Staffing for Adequate Fire and Emergency Response (SAFER) for the year ended December 31, 2020.

Basis for Qualified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the Township and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Township's compliance with the compliance requirements referred to above.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

Matters Giving Rise to Qualified Opinion on Medicaid Cluster

As described in the accompanying schedule of findings and questioned costs, the Township did not comply with requirements regarding 93.778 Medicaid Cluster as described in finding number 2020-003 for Activities Allowed or Unallowed and Allowable Costs/Cost Principles. Compliance with such requirements is necessary, in our opinion, for the Township to comply with the requirements applicable to that program.

Matters Giving Rise to Qualified Opinion on Staffing for Adequate Fire and Emergency Response (SAFER)

As described in the accompanying schedule of findings and questioned costs, the Township did not comply with requirements regarding 97.083 Staffing for Adequate Fire and Emergency Response (SAFER) as described in finding number 2020-006 for Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Cash Management, and Matching, Level of Effort, Earmarking. Compliance with such requirements is necessary, in our opinion, for the Township to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Township's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Township's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Non-compliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually, or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Township's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Township's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

- Obtain an understanding of the Township's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the Township's response to the noncompliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The Township's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The Township's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2020-003, 2020-004, 2020-005, and 2020-006 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards require the auditor to perform limited procedures on the Township's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The Township's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on the response.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE
(Continued)

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statement of the Township, as of and for the year ended December 31, 2020, and the related notes to the financial statement. We issued our report thereon dated July 7, 2022, which contained a dual opinion on the financial statement. An adverse opinion was issued regarding the presentation in accordance with *U.S. Generally Accepted Accounting Principles*, and an unmodified opinion was issued regarding the presentation in accordance with the *Regulatory Basis of Accounting*. Our audit was performed for the purpose of forming an opinion on the financial statement as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement as a whole.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 7, 2022

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the Township. The schedule and notes are presented as intended by the Township.

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WAYNE TOWNSHIP, MARION COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended December 31, 2020

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Assistance Listings Number	Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of the Treasury</u>					
COVID-19 - Coronavirus Relief Fund COVID-19	City of Indianapolis	21.019	2020	\$ -	\$ 75,657
Total - COVID-19 - Coronavirus Relief Fund				-	75,657
<u>Department of Health and Human Services</u>					
Medicaid Cluster					
Medical Assistance Program Payments for Government Ambulance Transportation Services	Indiana Family and Social Services Administration	93.778	FY 2017	-	360,975
Total - Medical Assistance Program				-	360,975
Total - Medicaid Cluster				-	360,975
Total - Department of Health and Human Services				-	360,975
<u>Department of Homeland Security</u>					
Assistance to Firefighters Grant	Direct Grant	97.044	EMW-2019-FG-09311	-	48,096
Total - Assistance to Firefighters Grant				-	48,096
Staffing for Adequate Fire and Emergency Response (SAFER) SAFER Grant	Direct Grant	97.083	EMW-2018-FH-00167	-	547,185
Total - Staffing for Adequate Fire and Emergency Response (SAFER)				-	547,185
National Urban Search and Rescue (US&R) Response System FEMA Urban Search and Rescue	Direct Grant	97.025	FY 2020	-	44,552
Total - National Urban Search and Rescue (US&R) Response System				-	44,552
Total - Department of Homeland Security				-	639,833
Total federal awards expended				\$ -	\$ 1,076,465

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

WAYNE TOWNSHIP, MARION COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the Township under programs of the federal government for the year ended December 31, 2020. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the Township, it is not intended to and does not present the financial position of the Township.

B. Other Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received.

Note 2. Indirect Cost Rate

The Township has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

WAYNE TOWNSHIP, MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

<u>Assistance Listings Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
97.083	Medicaid Cluster	Qualified
	Staffing for Adequate Fire and Emergency Response (SAFER)	Qualified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2020-001

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Condition and Context

The Township had not established effective internal controls over the federal award information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which was the source of the Township's Schedule of Expenditures of Federal Awards (SEFA).

The Township failed to properly review the federal grant information prepared and submitted in Gateway. Although one employee prepared and entered the federal award information into Gateway, and another employee reviewed the information entered, the internal control was not effective and did not detect and allow correction of errors prior to submission.

WAYNE TOWNSHIP, MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Due to the lack of effective internal controls, the SEFA presented for audit included the following errors:

1. The National Urban Search and Rescue (US&R) Response System program was omitted, which understated the expenditures by \$44,552.
2. The COVID-19 - Coronavirus Relief Fund was omitted, which understated expenditures by \$75,657.
3. The Medical Assistance Program was omitted, which understated expenditures by \$360,975.

Audit adjustments were proposed, accepted by the Township, and made to the SEFA presented in this report.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

2 CFR 200.303 states in part:

"The non-Federal entity must:

- (a) Establish and maintain effective internal control . . ."

2 CFR 200.62 states in part:

"*Internal control over compliance requirements for Federal awards* means a process implemented by a non-Federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards:

- (a) Transactions are properly recorded and accounted for, in order to:
 - (1) Permit the preparation of reliable financial statements . . ."

WAYNE TOWNSHIP, MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.508 states in part:

"The auditee must: . . .

(b) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with § 200.510. . . ."

2 CFR 200.510(b) states:

"Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the Assistance Listings number or other identifying number when the Assistance Listings information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502(b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414."

Cause

Management had not established an effective system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Condition and Context*.

WAYNE TOWNSHIP, MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-002

Subject: Financial Transactions and Reporting
Audit Findings: Material Weakness, Noncompliance

Condition and Context

There were several deficiencies in the internal control system of the Township related to financial transactions and reporting. The Township had not separated incompatible activities related to receipts, disbursements, and financial reporting.

Receipts

The Township had not designed and implemented an effective system of internal control over receipts recorded in the ledger. One employee was responsible for recording the receipts and verifying that the amount recorded was for the proper amount and to the correct fund and category without an oversight or review.

All grant funds were receipted in the Fire Fighting Fund, instead of separate grant funds, and all receipts were categorized as Other Receipts.

Disbursements

The Township had not designed and implemented an effective system of internal control over disbursements recorded in the ledger. One employee was responsible for recording the disbursements without an oversight or review.

Financial Reporting

The Township did not have controls over the financial information entered into the Indiana Gateway for Government Units financial reporting system, which was the source of the Annual Financial Report (AFR) and the financial statement. One employee entered the information without an oversight or review.

Monitoring Controls

The Township did not have a process to identify or communicate corrective actions to improve controls. Effective internal controls over financial reporting requires the Township to monitor and assess the quality of the system of internal control.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

WAYNE TOWNSHIP, MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . .

Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. . . ."

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](#)."

Funds that are established by statute or local ordinance/resolution and funds that account for grant activity may not be combined and presented in one fund, . . . The receipts presented should be categorized into the following areas: taxes, licenses and permits, intergovernmental, charges for services, fines and forfeits, utility fees, and other receipts. . . . (Accounting and Financial Reporting Regulation Manual, Part III)

Cause

Management had not established a proper system of internal control related to receipts, disbursements, and financial reporting.

Effect

The failure to establish a system of internal control enabled material misstatements or irregularities to remain undetected.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan which is part of this report.

WAYNE TOWNSHIP, MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III - Federal Award Findings and Questioned Costs

FINDING 2020-003

Subject: Medicaid Cluster - Activities Allowed or Unallowed, Allowable Costs/Cost Principles
Federal Agency: Department of Health and Human Services
Federal Program: Medical Assistance Program
Assistance Listings Number: 93.778
Federal Award Number and Year (or Other Identifying Number): FY 2017
Pass-Through Entity: Indiana Family and Social Services Administration
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles
Audit Findings: Material Weakness, Modified Opinion

Condition and Context

An effective internal control system, which would include segregation of duties, was not in place at the Township to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed and the Allowable Costs/Cost Principles compliance requirements.

The Township had not designed or implemented a system of internal control over payments to vendors. Of the 60 vendor claims tested, 12 were for unallowable activities or select items of cost. These payments totaled \$14,472 and were considered questioned costs. Additionally, the cost report utilized to request reimbursement totaled all costs for the Fire Fighting Fund. However, not all costs within the fund were allowable.

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.302(a) states in part:

"Each state must expend and account for the Federal award in accordance with state laws and procedures for expending and accounting for the state's own funds. In addition, the state's and the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. . . ."

WAYNE TOWNSHIP, MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Per the federal award agreement: "The allowable activities under the Medicaid funding for the Township disallow any costs that is not directly related to the operation of the ambulance services for Medicaid patients."

45 CFR 75.403 states:

"Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
- (d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
- (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also § 75.306(b).
- (g) Be adequately documented. See also §§ 75.300 through 75.309."

45 CFR 75.404 states:

"A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded. In determining reasonableness of a given cost, consideration must be given to:

- (a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.
- (b) The restraints or requirements imposed by such factors as: Sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.
- (c) Market prices for comparable goods or services for the geographic area.
- (d) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal Government.

WAYNE TOWNSHIP, MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

(e) Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost."

45 CFR 75.405(a) states:

"A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

- (1) Is incurred specifically for the Federal award;
- (2) Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and
- (3) Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart."

Cause

Management had not developed a system of internal control that would have ensured compliance with the grant agreement and the Activities Allowed or Unallowed and the Allowable Costs/Cost Principles compliance requirements.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the Activities Allowed or Unallowed and the Allowable Costs/Cost Principles compliance requirements could have resulted in the loss of federal funds to the Township.

Questioned Costs

Questioned costs identified were \$14,472.

Recommendation

We recommended that the Township's management establish a system of internal control, including segregation of duties, to ensure compliance and comply with the grant agreement and the Activities Allowed or Unallowed and the Allowable Costs/Cost Principles compliance requirements.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

WAYNE TOWNSHIP, MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2020-004

Subject: Medicaid Cluster - Matching, Reporting
Federal Agency: Department of Health and Human Services
Federal Program: Medical Assistance Program
Assistance Listings Number: 93.778
Federal Award Number and Year (or Other Identifying Number): FY 2017
Pass-Through Entity: Indiana Family and Social Services Administration
Compliance Requirements: Matching, Level of Effort, Earmarking; Reporting
Audit Finding: Material Weakness

Condition and Context

An effective internal control system, which would include segregation of duties, was not in place at the Township to ensure compliance with requirements related to the grant agreement and the Matching, Level of Effort, Earmarking, and the Reporting compliance requirements.

The final cost report was prepared by an outside firm and reviewed for accuracy by a secondary firm. There were no identifiable controls at the local unit level.

The required match for the grant was not tracked separately in the Township's records, but was calculated and added to the final cost report. There was no documented control over the amount noted as the match on the report.

The lack of internal controls was a systemic issue throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

Management had not developed a system of internal control that would have ensured compliance with the grant agreement and the Matching, Level of Effort, Earmarking and the Reporting compliance requirements.

Effect

The failure to establish an effective internal control system placed the Township at risk of noncompliance with the grant agreement and the compliance requirements listed above. A lack of segregation of duties within an internal control system could also allow noncompliance with the compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

WAYNE TOWNSHIP, MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the Township's management establish internal controls to ensure compliance and comply with the grant agreement and the Matching, Level of Effort, Earmarking, and the Reporting compliance requirements.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2020-005

Subject: Staffing for Adequate Fire and Emergency Response
(SAFER) - Period of Performance, Reporting
Federal Agency: Department of Homeland Security
Federal Program: Staffing for Adequate Fire and Emergency Response (SAFER)
Assistance Listings Number: 97.083
Federal Award Number and Year (or Other Identifying Number): EMW-2018-FH-00167
Pass-Through Entity: Direct Grant
Compliance Requirements: Period of Performance, Reporting
Audit Finding: Material Weakness

Condition and Context

An effective internal control system, which would include segregation of duties, was not in place at the Township to ensure compliance with requirements related to the grant agreement and the Period of Performance and the Reporting compliance requirements. There was no review or approval of timesheets, spreadsheets, or employee time prior to being paid by the Executive Director to ensure expenses were within the period of performance.

Reporting

Reimbursement requests were prepared by the Deputy Fire Chief, without a documented oversight or review process to ensure accuracy.

The lack of internal controls was a systemic issue throughout the audit period.

WAYNE TOWNSHIP, MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

Cause

Management had not developed a system of internal control that would have ensured compliance with the grant agreement and the Period of Performance and the Reporting compliance requirements.

Effect

The failure to establish an effective internal control system placed the Township at risk of noncompliance with the grant agreement and the compliance requirements listed above. A lack of segregation of duties within an internal control system could also allow noncompliance with the compliance requirements and allow the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the Township's management establish internal controls to ensure compliance and comply with the grant agreement and the Period of Performance and the Reporting compliance requirements.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

WAYNE TOWNSHIP, MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2020-006

Subject: Staffing for Adequate Fire and Emergency Response (SAFER) -
Activities Allowed or Unallowed, Allowable Costs/Cost Principles,
Cash Management, and Matching
Federal Agency: Department of Homeland Security
Federal Program: Staffing for Adequate Fire and Emergency Response (SAFER)
Assistance Listings Number: 97.083
Federal Award Number and Year (or Other Identifying Number): EMW-2018-FH-00167
Pass-Through Entity: Direct Grant
Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles,
Cash Management, Matching, Level of Effort, Earmarking
Audit Findings: Material Weakness, Modified Opinion

Condition and Context

An effective internal control system, which would include segregation of duties, was not in place at the Township to ensure compliance with requirements related to the grant agreement and the Activities Allowed or Unallowed, the Allowable Costs/Cost Principles, the Cash Management, and the Matching, Level of Effort, Earmarking compliance requirements.

Activities Allowed or Unallowed and Allowable Costs/Cost Principles

There was no review or approval of time sheets, spreadsheets, or employee time prior to payment by the Executive Director. Due to the lack of internal controls, employee salaries were overpaid, and overtime was inappropriately paid.

The grant agreement/award letter listed each employee's salary as \$47,151; however, the amount requested for reimbursement for each employee's salary was \$47,751 (the union contract amount for probationary firefighters). The total amount of unallowable expenditures was \$11,839. This amount was considered questioned costs.

The grant agreement/award letter did not allow for the payment of overtime. However, overtime was paid and requested for reimbursement in the amount of \$20,224. This amount was considered questioned costs.

Additionally, the Township requested reimbursement for benefits at the budgeted amount, of \$10,826 per employee, reimbursed at 75 percent, totaling \$243,585 for the audit period. The actual costs paid, which should have been the amount requested for reimbursement, was \$144,225 for the audit period. The difference between the actual costs and budgeted costs of \$99,360 was considered questioned costs.

Cash Management

The Township did not always pay for expenditures prior to requesting reimbursement.

Matching, Level of Effort, Earmarking

There was no review or approval of the local match amount required by the grant. The Township did not provide the minimum amount or percentage of contributions required by the grant agreement. Total allowable program expenditures compared to total federal reimbursements resulted in a 16 percent local match, instead of the required 25 percent.

WAYNE TOWNSHIP, MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

The lack of internal controls and noncompliance were systemic issues throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

(a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

2 CFR 200.430(a) states:

"General. Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits which are addressed in § 200.431 Compensation - fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees:

- (1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities;
- (2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and
- (3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable."

2 CFR 200.305(b)(3) states in part:

"Reimbursement is the preferred method when the requirements in paragraph (b) cannot be met, when the Federal awarding agency sets a specific condition per § 200.207 Specific conditions, or when the non-Federal entity requests payment by reimbursement. This method may be used on any Federal award for construction, or if the major portion of the construction project is accomplished through private market financing or Federal loans, and the Federal award constitutes a minor portion of the project. When the reimbursement method is used, the Federal awarding agency or pass-through entity must make payment within 30 calendar days after receipt of the billing, unless the Federal awarding agency or pass-through entity reasonably believes the request to be improper. . . ."

WAYNE TOWNSHIP, MARION COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management had not developed a system of internal control that would have ensured compliance with the grant agreement and the Activities Allowed or Unallowed, the Allowable Costs/Cost Principles, the Cash Management, and the Matching, Level of Effort, Earmarking compliance requirements.

Effect

The failure to establish an effective internal control system enabled material noncompliance to go undetected. Noncompliance with the grant agreement and the Activities Allowed or Unallowed, the Allowable Costs/Cost Principles, the Cash Management, and the Matching, Level of Effort, Earmarking compliance requirements could have resulted in the loss of federal funds to the Township.

Questioned Costs

Questioned costs totaled \$131,423 as identified in the *Condition and Context*.

Recommendation

We recommended that the Township's management establish a system of internal control, including segregation of duties, to ensure compliance and comply with the grant agreement and the Activities Allowed or Unallowed, the Allowable Costs/Cost Principles, the Cash Management, and the Matching, Level of Effort, Earmarking compliance requirements.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

AUDITEE-PREPARED DOCUMENT

The subsequent document was provided by management of the Township. The document is presented as intended by the Township.

WAYNE TOWNSHIP GOVERNMENT

5401 West Washington Street, Indianapolis, IN 46241
(317) 241-4191 Office • (317) 248-8527 Fax
www.waynetwp.org

CORRECTIVE ACTION PLAN

FINDING 2020-001 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Lynn McWhirter
Contact Phone Number: 317 241 4191

Views of Responsible Official: The Township concurs with the finding

Description of Corrective Action Plan: The Township will set up a separately titled Fund for Federal Grants. The Federal Grants receipts and disbursements will be reviewed by the Fire Chief and the Director of Operations for accuracy and addition to the SEFA. The SEFA will be reviewed again by the Trustee.

Anticipated Completion Date: 12-31-2022

FINDING 2020-002 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action :Lynn McWhirter
Contact Phone Number 317 241 4191:

Views of Responsible Official: The Township concurs with the findings

Description of Corrective Action Plan: The Fire Chief and Director of Operations will review and Federal monies received. Clerk will enter receipt into a Separate Federal Grant Fund and use the correct SBOA Federal Money Receipt. Director of Operations will then review receipt entry for accuracy and correct Fund. Disbursements will be reviewed by Fire Chief and a Purchase Order established for all but payroll and benefits. PO will be paid by Township Clerk and if the PO is above \$5000.00 will be signed off on by the Trustee and any under \$5000.00 will be reviewed by the Director of Operations.

Anticipated Completion Date: 12-31-2022

FINDING 2020-003 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Lynn McWhirter
Contact Phone Number: 317 241 4191

Views of Responsible Official: The Township concurs with the findings

Description of Corrective Action Plan: All Fire Department disbursements will be reviewed by the Fire Chief and the Director of Operations for assurance that all costs given for grant reimbursement are related to the grant and allowable before they are given to the Accountant for filing.

Bryan Chatfield • Gary Woodruff • Ramona Ward • Doris Minton-McNeil • Charlotte Scott
Chairman *Vice Chairman* *Secretary* *Member* *Member*

Anticipated Completion Date: 12-31-2022

FINDING 2020-004 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Lynn McWhirter
Contact Phone Number:317 241 4191

Views of Responsible Official: The Township concurs with the finding

Description of Corrective Action Plan: Fire Chief and Director of Operations will review all information given to the Accountant for the Medicaid Reimbursement Program. Once the Accountant finishes the report and before it is turned in, the Fire Chief and the Director of Operations will review the report and then follow up to determine if the amount requested and the amount received are the same. If they do not reconcile, then make determination what was stricken from the grant reimbursement and document the unreimbursed sums..

Anticipated Completion Date:12-31-22

FINDING 2020-005 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action:Lynn McWhirter
Contact Phone Number:317 241 4191

Views of Responsible Official:The Township concurs with the findings

Description of Corrective Action Plan: Fire Chief and Director of Operations review reimbursement forms for Federal Safer Grant to determine that the Township have signed time sheets or verifiable dates of work that conform to the time frame the Township are asking reimbursement for.

Anticipated Completion Date: 12-31-22

FINDING 2020-006 (Auditor Assigned Reference Number)

Contact Person Responsible for Corrective Action: Lynn McWhirter
Contact Phone Number:317 241 4191

Views of Responsible Official: The Township concurs with the findings

Description of Corrective Action Plan: Chief and Director of Operations document their review reimbursement forms for Federal Safer Grant to determine that the Township have signed time sheets or verifiable dates of work that conform to the time frame the Township are asking reimbursement for. All items that are asked for reimbursement be actual cost not budgeted cost. Fire Chief and Director of Operations to review these items prior to grant reimbursement request. Fire Chief and Director of Operations to review expenditures to maintain the 25% match.

Anticipated Completion Date:12-31-22

Bryan Chatfield • Gary Woodruff • Ramona Ward • Doris Minton-McNeil • Charlotte Scott
Chairman Vice Chairman Secretary Member Member

OTHER REPORTS

In addition to this report, other reports may have been issued for the Township. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.