



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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September 27, 2022

TO: THE OFFICIALS OF PERRY TOWNSHIP, LAWRENCE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Perry Township (Township), Lawrence County, for the period of January 1, 2018 to December 31, 2021, 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**

**CERTIFICATION ON INTERNAL CONTROL STANDARDS**

A similar comment appeared in prior Report B50743, entitled *CERTIFICATION ON INTERNAL CONTROL STANDARDS*.

*Condition and Context*

The Township certified in Gateway that it had adopted the minimum internal control standards as required by Indiana Code 5-11-1-27(e); however, during the engagement, the Trustee indicated that the Township had not adopted the minimum internal control standards.

*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](#)."

**ADOPTION OF INTERNAL CONTROL STANDARDS**

The same comment appeared in prior Report B50743.

*Condition and Context*

The Township had not adopted the acceptable minimum level of internal control standards as defined by the Indiana State Board of Accounts.

*Criteria*

Indiana Code 5-11-1-27(g) states in part:

"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 . . ."

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, 2021

Fund	Cash and Investments 12-31-21
Township	\$ 15,854
Township Assistance	23,263
Fire Fighting	12,843
Rainy Day	15,888
Cumulative Fire	35,748
Total	\$ 103,596

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

The contents of this report were communicated to Amy Voorhies, Trustee; Robert Phillips, former Trustee; and Doug Kelley, Chair of the Township Board, on August 22, 2022.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner

## Written response to the 2018-2021 audit report

In response to the 2018-2021 audit report concerning the certificate on internal control standards and the adoption of the internal control standards:

I, Amy Voorhies, was designated trustee by Robert Phillips in January 2022 upon his departure due to his physical condition and his wife's physical condition. During this audit, I have been compliant with all requests. I have searched through the past trustee's records in attempt to recover all material requested. I have contacted the past trustee many times while in the hospital room with his wife battling cancer. I have done all I know to do to get you the information needed. I will continue to work with the State Board of Accounts to reconcile any information that I can locate. You are more than welcome to come look through any material relevant to this audit.