



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

October 24, 2022

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

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

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

***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. The Township's Internal Control Policy and Township Board minutes discussing internal control were not dated. Therefore, it could not be determined if the Township had adopted adequate internal control standards during the engagement period.

Township employees whose official duties included receiving, processing, depositing, disbursing, or otherwise having access to funds that belonged to the Township, had not received training over internal control standards that were developed or approved by the Indiana State Board of Accounts until subsequent to the engagement period.

*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 certified on Indiana Gateway for Government Units (Gateway) financial reporting system that it had adopted the minimum internal control standards as required by Indiana Code 5-11-1-27(e); however, it could not be determined if the Township had adopted the minimum internal control standards during the engagement period.

The Township also certified on Gateway that all personnel defined by Indiana Code 5-11-1-27(c) had received training concerning the internal control standards adopted by the Township; however, it was determined that all personnel had not received training concerning the internal control standards until subsequent to the engagement period.

*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, 2021

Fund	Cash and Investments 12-31-21
Township	\$ 21,641
Township Assistance	16,291
Fire Fighting	16,106
Rainy Day	2,816
Levy Excess Fund	26,466
Fire Debt	<u>1,951</u>
Total	<u>\$ 85,271</u>

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

The contents of this report were communicated to Brenda A. Weaver, Trustee, and Jerry Callaway, Chair of the Township Board, on August 31, 2022.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner

## Allen Township Trustee/ Brenda A Weaver

1083 W 1400 N Macy IN 46951

C: 260-571-1731

H: 574-382-2217

fbweaver@yahoo.com

08/31/2022

Official Response

Indiana State Board of Accounts

302 West Washington St. Room E418

Indianapolis IN 46204-2765

First, thank you for the feedback from the auditing team for the SBOA and I really do appreciate the information received on the Exit Interview even though I do not entirely agree with the findings. At least knowing what must be changed and what was not adequate when it comes to the official paperwork is very helpful for me. Sometimes trying to decipher the emails and memos received from the SBOA can be very overwhelming at times and this feedback puts perspective on what is needed and correct for paperwork. Reaching out to the specific teams for information can be difficult with either no response or more confusing directions to go to State Code and read the law or recently I get the "contact your township lawyer" response on what is needed for certain situations. Beyond that, the error to paperwork was not intentional and I believed that I had done all proper paperwork and sent that paperwork onto Gateway. That was 2017 and this is the first time I have been told that I had done it incorrectly. I am more than willing to fix the problem going forward.

### 1. Board Minutes Not Dated

The Board Minutes that were requested that state the Internal policy discussion with the Advisory Board are dated. The Board Minutes book is a bound book and I had to copy and scan the bottom of one page and the top of the other page to get the full minutes for the meeting. The date was located on the scan of the bottom page when the meeting started. Dated 02/08/2017.

### 2. Training Not Done

Training is done every year during the annual report meeting for Internal controls. Unfortunately, my mistake was to combine all control policies into one (Materiality). So, the proper wording does not show on the Internal Control Training Certification forms. Again, that will be fixed going forward.

You can read in the Board Minutes discussed above, that Internal Control Standards were put into effect in 2017 even though paperwork that was turned in was worded improperly and not all policies were dated but were only noted that there were no changes from year to year.

Again, thank you for your feedback and other than those specific situations I agree with your findings. Going forward I feel it will be easier for me to keep protocol for the above procedures and policies.

Brenda A Weaver

Allen Township Trustee/Miami County