



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

October 26, 2022

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Erie 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.

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

PUBLIC RECORDS RETENTION

Condition and Context

Supporting documentation was not available for four out of ten claims tested for the engagement period.

Criteria

Indiana Code 5-15-6-3 states:

"No financial records or records relating to financial records shall be destroyed until the earlier of the following actions:

- (1) The audit of the records by the state board of accounts has been completed, report filed, and any exceptions set out in the report satisfied.
- (2) The financial record or records have been copied or reproduced in accordance with a retention schedule or with the written consent of the administration."

CERTIFICATION ON INTERNAL CONTROL STANDARDS

The same comment also appeared in prior Report B50704.

Condition and Context

The Township did not properly certify in the annual report that an internal control standards policy was properly approved.

Context

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 also appeared in prior Report B50704.

Condition and Context

The Township had not adopted the minimum level of internal control standards as defined by the Indiana State Board of Accounts prior to or during the current engagement period.

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; and . . .

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	\$ 24,905
Township Assistance	33,363
Fire Fighting	17,440
Rainy Day	<u>1,849</u>
Total	<u>\$ 77,557</u>

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

The contents of this report were communicated to the Dana Jelenek, Trustee, on September 28, 2022.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner

OFFICIAL RESPONSE

Date: 10/5/22

Indiana State Board of Accounts

302 West Washington St. Room E418

Indianapolis, IN 46204-2765

Re: Exit Conference

We understand there were issues brought to light during the audit for 1/1/18 – 12/31/21. The records and or notes could not be located due to the untimely death of my predecessor on June 12, 2022, when I filled the position. We will strive to meet all requirements expected going forward.



Dana Jelenek

Erie Township Trustee