



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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October 26, 2022

TO: THE OFFICIALS OF GRAHAM TOWNSHIP, JEFFERSON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Graham Township (Township), Jefferson 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 Comment contained herein describes the identified reportable instance 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.

Comment

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

The same comment appeared in prior Report B51477.

Condition and Context

The Township Clerk and Township Board members were paid without the Township withholding Social Security or Medicare taxes.

Criteria

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

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	\$ 11,831
Township Assistance	9,177
Fire Fighting	3,182
Ley Excess	54
Payroll Taxes/IRS/State/County Taxes	<u>1</u>
Total	<u>\$ 24,245</u>

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

The contents of this report were communicated to Shannon Hamilton, Trustee, on October 4, 2022.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner