



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B60166

STATE BOARD OF ACCOUNTS
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November 9, 2022

TO: THE OFFICIALS OF CARR TOWNSHIP, JACKSON COUNTY, INDIANA

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

RECORD OF HOURS WORKED AND ADVANCE PAYMENTS

The same comment appeared in prior Report B52089.

Condition and Context

The Township Clerk did not maintain time records during the audit period. Payroll is generated monthly, but is paid in the middle of the month. Therefore, we were unable to determine if individuals were paid in advance.

Criteria

Indiana Code 5-11-9-4(b) states in part: "The state board of accounts shall require that records be maintained showing which hours are worked each day by officers and employees: . . ."

The federal Fair Labor Standards Act (FLSA) requires that records of wages paid, daily and weekly hours of work, and the time of day and day of week on which the employee's work week begins be kept for all employees. These requirements can be met by use of the following prescribed general forms:

General Form 99A, Employee's Service Record
 General Form 99B, Employee's Earnings Record
 General Form 99C, Employee's Weekly Earnings Record

General Form 99C is required only for employees who are not exempt from FLSA, are not on a fixed work schedule, and are not paid weekly.

Additional information regarding FLSA rules and regulations may be obtained from the Department of Labor.

(Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

Indiana Code 5-7-3-1 states in part: "Public officers may not draw or receive their salaries in advance. . . ."

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by law. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Township, 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	\$ 204,077
Township Assistance	124,811
Special Fire Territory General	100,191
Rainy Day	7,815
Levy Excess	737
Sp Fire Protection Equip Replace	32,155
Withholding	1,386
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Total	\$ 471,172

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

The contents of this report were communicated to Steve Ingle, Trustee, and Sharon Ingle, Township Clerk, on October 20, 2022.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner