



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

November 9, 2022

TO: THE OFFICIALS OF WOOD TOWNSHIP, CLARK COUNTY, INDIANA

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

TRAINING ON INTERNAL CONTROL STANDARDS

The same comment appeared in prior Report B51199.

Condition and Context

The Trustee had not received training over internal control standards.

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: . . .

- (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 the Indiana Gateway for Government Units financial reporting system 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, the Trustee had not received training over the 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](#)."

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	\$ 497,635
Township Assistance	32,789
Fire Fighting	115,317
Rainy Day	31,522
Cumulative Fire	159,139
Major Museum Fund	<u>3,960</u>
Total	<u>\$ 840,362</u>

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

The contents of this report were communicated to Irene Coffman, Trustee, and Steven Anderson, Bookkeeper, on October 25, 2022.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner

Wood Township/Clark County

Audit Comments

Responded by Trustee Irene Coffman

October 31, 2022

1. We acknowledge the information contained in this communication is being presented in accordance with IC 5-11-5-1.
 2. We understand that the earliest date our report will be issued is: 12/09/22, unless waived by the State Examiner.
- 3B. We select Option 2 - We wish to file an official response to the result(s) and comments in the form of a letter to be bound in the report and will do so by 11/04/22.

Training On Internal Controls

The report states the Trustee did not receive the training. Steve Anderson provided the Webinar to watch and after the 30-minute training the Trustee, Clerk, Assistant Clerk and 2 Board Members signed the Training Certificate. Steve Anderson told Mr. Jones the Trustee watched the Webinar and the Certificate was scanned and uploaded into Gateway. The Certificate along with other documents were not on Gateway during the review. I do not think this comment should be in the written report. Wood Township Trustee Irene Coffman.

Certification On Internal Control Standards

The Trustee did watch the Webinar and fill out the certificate and it was uploaded into Gateway. Several documents were missing at the time of the review. I do not think this comment should be in the written report. Trustee Irene Coffman

There were several other documents that after submitted into Gateway later turned up missing. We had to reenter more than a few documents when it was discovered they were not showing up in Gateway .

Wood Township Trustee

Irene Coffman