

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

SUPPLEMENTAL COMPLIANCE REPORT

OF

CENTER TOWNSHIP

LAPORTE COUNTY, INDIANA

January 1, 2018 to December 31, 2021



**FILED**  
12/06/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Lisa Pierzakowski	01-01-18 to 12-31-22
Chair of the Township Board	Scott Ford Robert Wellinski	01-01-18 to 12-31-19 01-01-20 to 12-31-22



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CENTER TOWNSHIP, LAPORTE COUNTY, INDIANA

This report is supplemental to our audit report of Center Township (Township), for the period from January 1, 2018 to December 31, 2021. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the Township. It should be read in conjunction with our Financial Statements Audit Report of the Township, which provides our opinions on the Township's financial statements. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

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

Beth Kelley, CPA, CFE  
Deputy State Examiner

November 21, 2022

CENTER TOWNSHIP, LAPORTE COUNTY  
AUDIT RESULT AND COMMENT

**ANNUAL FINANCIAL REPORT - OTHER INFORMATION**

*Condition and Context*

Supplemental schedules are required to be reported annually on the Indiana Gateway for Government Units (Gateway) financial reporting system. The Township was not in compliance with the Other Information as follows:

*Schedule of Leases and Debt*

The debt information entered into Gateway overstated the Ending Principal Balance by \$705,000. An audit adjustment was proposed, accepted by the Township, and made to the Schedule of Leases and Debt.

*Schedule of Capital Assets*

The Township did not have a capital asset policy, which detailed the threshold at which an item was considered a capital asset. In addition, the Township did not complete a physical inventory of its capital assets every two years as required. The Township prepared and submitted capital asset information into Gateway; however, the Township did not keep a detailed listing of capital assets. The Township approved the omission of the Schedule of Capital Assets from the Financial Statements Audit Report.

*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](#)."

Every unit must have a capital assets policy that details the threshold at which an item is considered a capital asset. Every unit must have a complete detail listing of all capital assets owned which reflects their acquisition value. Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

CENTER TOWNSHIP, LAPORTE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 21, 2022, with Lisa Pierzakowski, Trustee; Robert Wellinski, Chair of the Township Board; and Amy Burris, Township Board member.