



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B60433

STATE BOARD OF ACCOUNTS
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December 21, 2022

TO: THE OFFICIALS OF MORNOE TOWNSHIP, PULASKI COUNTY, INDIANA

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

DONATIONS

Condition and Context

The Township made the following donations during the review period:

Non-Profit Organization	Amount
Pulaski Memorial Hospital Auxiliary	\$ 3,000
Memorial Swinging Bridge Project	1,500
Pulaski County RC&D (Arrow Head Country RC&D)	1,000
Winamac Volunteer Fire Department	18,000

Criteria

Public funds cannot be donated or given to other organizations or individuals unless specifically authorized by law. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

SCHEDULE OF CASH AND INVESTMENT
BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 12-31-21
Township Fund	\$ 213,232
Township Assistance Fund	45,469
Firefighting Fund	100,537
Rainy Day Fund	31,164
Payroll Deduction Fund	<u>524</u>
Total	<u>\$ 390,926</u>

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

The contents of this report were communicated to Michelle Schmicker, Trustee; Mackenzie Ledley, Advisory Board member; and Kimberly Russell, Advisory Board member, on November 21, 2022.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner