



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B60565

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January 13, 2023

TO: THE OFFICIALS OF TOBIN TOWNSHIP, PERRY COUNTY, INDIANA

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

BANK ACCOUNT RECONCILIATIONS

A similar comment appeared in a Management Letter addressed to the Officials of Tobin Township for the period ending December 31, 2017.

Condition and Context

Depository reconciliations of the Township's fund balances to its bank account balances were not consistently conducted on a monthly basis throughout the engagement period. As a result, year-end bank account reconciliations did not balance, as the Township did not reconcile all depository accounts to the ending cash and investments balance reported in its Annual Financial Reports (AFR) throughout the engagement period.

Criteria

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (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
As of December 31, 2021

Fund	Cash and Investments 12-31-21
Township	\$ 29,472
Township Assistance	5,909
Fire Fighting	19,813
Rainy Day	880
Total	<u>\$ 56,074</u>

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

The contents of this report were communicated to Gale S. Garner, Trustee; Beverly J. Biever, Chair of the Township Board; Michele Cash, Township Board member; James Williams, Township Board member; and Rachel D. Driver, former Trustee, on December 23, 2022.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner