



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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June 5, 2023

TO: THE OFFICIALS OF SPRINGFIELD TOWNSHIP, ALLEN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Springfield Township (Township), Allen County, for the period of January 1, 2019 to December 31, 2022, 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

CAPITAL ASSETS

Condition and Context

The Township had not adopted a capital assets policy during the engagement period. In addition, the Township had not conducted a physical inventory of its capital assets.

Criteria

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)

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, 2022

Fund	Cash and Investments 12-31-22
TOWNSHIP FUND	\$ 192,589
RECREATION & PARKS FUND	39,640
TOWNSHIP ASSISTANCE	39,485
FIRE FIGHTING FUND	-
RAINY DAY FUND	21,702
CUMULATIVE FIRE	(1)
PAYROLL DEDUCTIONS-SAVINGS	1,348
BUGGY PLATE FUND	-
SAVINGS	3,414
TOWER FUND	65,930
MEMORIAL FUND	1,378
	<hr/>
Total	\$ 365,485

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

The contents of this report were communicated to William E. Harris, Trustee; Mark A. Roemke, Chair of the Township Board; Brian J. Amstutz, Secretary of the Township Board; Daniel E. Miller, Township Board member; and Janice L. Parquet, Township Clerk, on May 22, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner

WILLIAM E. HARRIS
SPRINGFIELD TOWNSHIP TRUSTEE
P. O. Box 283
HARLAN, IN 46743

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May 30, 2023

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State Board of Accounts
302 West Washington Street, Room E 418
Indianapolis, Indiana 46204-2765

RE: OFFICIAL RESPONSE TO EXIT CONFERENCE
Springfield Township - Allen County

TO WHOM IT MAY CONCERN:

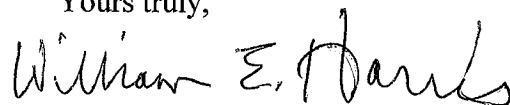
In response to findings of SBOA noted in its Compliance Report presented at the Exit Conference, the Trustee notes the following:

A physical inventory of township assets in excess of \$500.00 was prepared in the Fall of 2022, and submitted to the SBOA on a six page Excel spreadsheet in May, 2023. This inventory was prepared by the clerk and Trustee with assistance from Fire Personnel. Headings on the spreadsheet were identical to Capital Asset Ledger Form 369. Depreciation/Amortization are straight line.

While there was a discussion of this inventory at several of the Board meetings and a setting of a \$500.00 threshold for such assets, regrettably for audit purposes these conversations were not memorialized in Board Minutes.

Presently, there is no written Capital Asset Policy, but a proposed Capital Asset Policy has been drafted and will be presented to the Board for review, discussion and adoption at the June 20 Board Meeting.

Yours truly,



William E. Harris, Trustee

WEH/jp