

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

PORTAGE TOWNSHIP

PORTER COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED
06/20/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Brendan Clancy	01-01-21 to 12-31-23
Chair of the Township Board	Billy Coker Tiffany Gulley	01-01-21 to 12-31-22 01-01-23 to 12-31-23



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PORTAGE TOWNSHIP, PORTER COUNTY, INDIANA

This report is supplemental to the audit report of Portage Township (Township), for the period from January 1, 2021 to December 31, 2022. 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 the Financial Statement Audit Report of the Township, which provides our opinions on the Township's financial statement. This report may be found at 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

June 5, 2023

PORTAGE TOWNSHIP, PORTER COUNTY
AUDIT RESULT AND COMMENT

ANNUAL FINANCIAL REPORT - OTHER INFORMATION

Condition and Context

Financial and other information are required to be entered annually into the Annual Financial Report via the Indiana Gateway for Government Units (Gateway) financial reporting system. The receivables and leases and debt information entered into Gateway contained the following errors:

Receivables

The Township did not prepare and submit the Accounts Receivable information into Gateway as required, although the Township had account receivables for ambulance services. This resulted in a \$232,272 understatement of accounts receivable. The Township approved the omission of the Schedule of Payables and Receivables from the Financial Statement Audit Report.

Leases and Debt

The Fire Station and Equipment General Obligation Notes, Series 2017's Ending Principal Balance was overstated by \$85,000 and the Principal Due Within One Year was understated by \$5,000.

Adjustments were proposed, accepted by the Township, and made to the Schedule of Leases and Debt presented as Other Information in the Financial Statement 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](#)."

PORTAGE TOWNSHIP, PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 5, 2023, with Brendan Clancy, Trustee; Tiffany Gulley, Chair of the Township Board; Rebecca Allen, Chief of Staff; and Mallory Taylor, Bookkeeper.