



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
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July 17, 2023

TO: THE OFFICIALS OF HARRISON TOWNSHIP, HARRISON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Harrison Township (Township), Harrison 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](http://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**

**LATE SUBMISSION OF ANNUAL FINANCIAL REPORT**

*Condition and Context*

The Township's Annual Financial Report for 2020 and 2021 was not filed electronically until September 15, 2021, and March 16, 2022, which was 197 and 14 days past the due date.

*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](#)."

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

## LATE SUBMISSION OF CERTIFIED REPORT

### Condition and Context

The Township's Certified Report of Names, Addresses, Duties, and Compensation of Public Employees (Form 100-R) for 2020 was not filed electronically until August 23, 2021, which was 204 days past the due date.

### Criteria

Indiana Code 5-11-13-1(b) states in part:

"Each audited entity shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of the officers, employees, and agents of the audited entity. The report shall indicate the respective duties and compensation of each officer, employee, and agent of the audited entity. The audited entity shall file the report in the office of the state examiner of the state board of accounts. . . . The certification must be filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

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	\$ 439,161
River Boat Fund	139,584
Township Assistance Fund	58,015
Rainy Day Fund	613,893
Payroll Deduction Fund	<u>(370)</u>
Total	<u>\$ 1,250,283</u>

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

The contents of this report were communicated to Mark Strange, Trustee, and Charles Eckart, Deputy Trustee, on July 6, 2023.

Respectfully,



Beth Kelley, CPA, CFE  
Deputy State Examiner

# **Harrison Township Trustee**

**Mark E. Strange**

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To Whom it May Concern:

15 July 2023

Subject: Late Return 2020 AFR (Due 28 February 2021 197 days late)

Late Return 2021 AFR (Due 28 February 2022 14 days late)

Late Return 2020 100R (Due 31 Jan 2021 204 Days Late)

In 2018 James Mayfield was elected Harrison Township, Harrison County Trustee and took office on 1 January 2019. Mid-year he suffered a tragic fall from a ladder which resulted in a traumatic brain injury and partial paralysis. For several months he and his clerk attempted to keep up with the work of the Trustee's position. Examination of the records showed that from April 2020 almost no entries were made, but not until the end of March 2021 did he resign.

On 12 March 2021 the current Trustee, Mark Strange, was appointed by Caucus and sworn in. Immediate attempts were made to locate records. Many records had to be requested from banks and other businesses to find a beginning point of business transactions from April 2020 forward. No data had been entered into Gateway or the software system, Microspectrum, which the Township was using. Some of the 2020 transition records were finally located in files and boxes and the slow process of learning the software system began. Then attempts were made to reconstruct those 2020 records which had to be completed before we could begin recording our present transactions in 2021. Several monthly checks for 2020 had not been written to include salary checks for the Trustee and all the Advisory Board members resulting in a need for additional appropriations in 2021.

All of the late AFR reports were due 28 February 2021 and 2022. The late 100R reports were due on 31 January 2021 all of which were during the tenure of incapacitated James Mayfield.

As evidenced by the 2022 on-time submissions of both reports, procedures have been put into place to avoid future late submissions.