



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B61860

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July 18, 2023

TO: THE OFFICIALS OF UNION TOWNSHIP, GIBSON COUNTY, INDIANA

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

Comment

ADOPTION OF INTERNAL CONTROL STANDARDS

A similar comment also appeared in prior Report B54800, entitled *ADOPTION AND TRAINING OF INTERNAL CONTROL STANDARDS*.

Condition and Context

The Township had not adopted the acceptable minimum level of internal control standards as defined by the Indiana State Board of Accounts.

Criteria

Indiana Code 5-11-1-27(g) states in part:

"After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; . . ."

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
For the Year Ended December 31, 2022

Fund	Cash and Investments 12-31-22
TOWNSHIP	\$ 114,099
RECREATION FUND	6,075
TOWNSHIP ASSISTANCE	47,092
FIRE FIGHTING FUND	352,147
CUMULATIVE FIRE FUND	49,027
FIRE DONATION	100
PAYROLL DEDUCTIONS	<u>29,982</u>
Total	<u>\$ 598,522</u>

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

The contents of this report were communicated to Jessica Kramer, Trustee, and Brenda Hooker, Township Board member, on July 12, 2023.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner