

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

**Paul D. Joyce, CPA
State Examiner**

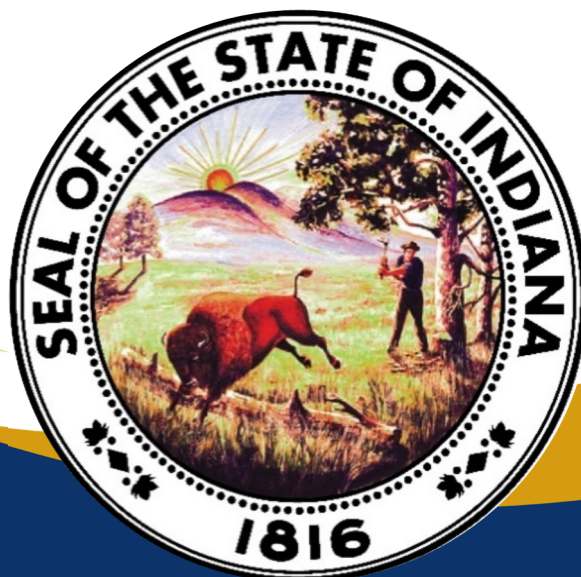
COMPLIANCE ENGAGEMENT REPORT

OF

CENTER TOWNSHIP

JENNINGS COUNTY, INDIANA

January 1, 2022 to December 31, 2025



FILED

09/03/2026

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Compliance Report	3
Comments	4
Exit Conference.....	5

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Laurie Blackburn Andrew Eder	01-01-22 to 12-31-22 01-01-23 to 12-31-26
Chair of the Township Board	Daniel Fox	01-01-22 to 12-31-26



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INDIANA STATE BOARD OF ACCOUNTS

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TO: THE OFFICIALS OF CENTER TOWNSHIP, JENNINGS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Center Township (Township) for the period of January 1, 2022 to December 31, 2025. The objective of this engagement was to determine compliance with applicable Indiana laws, regulations, and uniform compliance guidelines (Guidelines) established by the Indiana State Board of Accounts pursuant to Indiana Code 5-11-1-24. The objective of this engagement is not to opine on compliance or financial activity of the Township as this engagement was not conducted in accordance with any standards established by an authoritative standard-setting body, and, as such, we do not provide any opinions on compliance or financial activity.

Management is responsible for preparing and maintaining its accounting records and related documents in accordance with applicable Indiana laws, regulations, and Guidelines. Management's responsibility also includes, but is not limited to, complying with other applicable Indiana laws, regulations, and Guidelines concerning how it operates: authorized sources and uses of funds; what reports are required to be prepared and filed; and what depositories and investment types are allowable.

The comments contained herein, if any, describe the identified reportable instances of noncompliance found during our engagement. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified. Any Official Response to the comments incorporated within this report was not verified for accuracy. Official Responses are prepared by the auditee, and accessibility of this document cannot be guaranteed. Contact the auditee directly for concerns related to the accessibility of Official Responses. The Schedule of Officials is informational only.

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. Reports can be found on the Indiana State Board of Accounts' website, and the Township's Annual Financial Reports filed by management can be found on the Indiana Gateway for Government Units financial reporting system website.

Beth Kelley, CPA, CFE
Deputy State Examiner

August 11, 2026

CENTER TOWNSHIP, JENNINGS COUNTY
COMMENTS

INTERNAL CONTROLS - COMPLIANCE

Condition and Context

Internal controls were not in place to ensure the Township complied with laws and regulations. Internal control deficiencies resulted in noncompliance with the following areas and are detailed further in the corresponding comment included in this report.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards.

MONTHLY AND ANNUAL UPLOADS - MISSING UPLOADS

A similar comment appeared in prior Report B59913, entitled *MONTHLY AND ANNUAL GATEWAY UPLOADS*.

Condition and Context

The following files and governmental unit information that are required to be uploaded to the Indiana Gateway for Government Units financial reporting system were not uploaded for the engagement period:

- For the year 2022, only four months of bank statements were uploaded and only two monthly ledgers were uploaded. No Township Board minutes and none of the required annual files were uploaded.
- For the year 2023, no Township Board minutes or monthly ledgers were uploaded. No salary ordinance or contracts for mowing or fire protection were uploaded.
- For the year 2024, only one bank statement was uploaded and none of the other required monthly or annual files were uploaded.
- For the year 2025, no monthly or annual files were uploaded.

Criteria

All counties, cities, towns, townships, libraries, schools and special districts will use the Engagement Uploads to upload files containing financial and governmental unit information on Gateway to allow the SBOA to conduct audit planning and audit processes prior to on-site work at a unit. This remote process will provide for more efficient data processing and save audit costs for our clients. (Amended State Examiner Directive 2018-1, Updated November 9, 2020, and effective with uploads due February 15, 2021)

Audited entities are required to comply with all grant agreements, rules, regulations, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Audited entities 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)

CENTER TOWNSHIP, JENNINGS COUNTY
EXIT CONFERENCE

The contents of this report were communicated on August 19, 2026, with Andrew Eder, Trustee, and Daniel Fox, Chair of the Township Board.