



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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June 12, 2014

TO: THE OFFICIALS OF LAFAYETTE TOWNSHIP, FLOYD COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Lafayette Township (Township), for the period of January 1, 2010 to December 31, 2013, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Township's financial statements, we did not follow *generally accepted auditing standards*. Accordingly, we do not express an opinion on any basic financial statement of the Township.

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 for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/. For years 2011 and later, the Annual Financial Reports filed by the Township can be found on the Gateway website: <https://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.

Current Period Comments

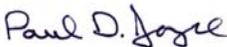
- *The Annual Financial Report filed on Gateway for 2011 and 2012 contained a number of errors and did not properly reflect the financial activity of the Township.*

Years	Fund	Category	Amount Per Gateway	Amount Per Ledger	Difference
2011	Township	Beginning Balance	\$ 71,592.56	\$ 35,796.28	\$ 35,796.28
2011	Township Assistance	Beginning Balance	42,560.32	21,195.54	21,364.78
2011	Township	Ending Balance	70,163.96	34,367.68	35,796.28
2011	Township Assistance	Ending Balance	45,283.21	23,918.63	21,364.58
2012	Township	Beginning Balance	70,163.96	34,367.68	35,796.28
2012	Township	Ending Balance	75,179.15	39,382.87	35,796.28
2012	Township Assistance	Beginning Balance	45,114.37	23,918.63	21,195.74
2012	Township Assistance	Ending Balance	43,246.56	22,050.82	21,195.74

- *The Township did not adopt a resolution establishing salaries of Township officers and employees for the years 2010, 2011, 2012, or 2013.*
- *W-2's and 1099's were not presented for the year 2010.*
- *The Trustee's Surety Bond was insufficient per the Indiana Code.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012 and 2013.*
- *The Township did not have a Contracting Policy for the years 2012 and 2013.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2012 and 2013.*
- *The Township did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R or its equivalent) with the Indiana State Board of Accounts for 2012. The report was filed on February 3, 2013, which is three days past the due date.*

This letter is intended for the information and use of the governing body and management of the Township. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on May 8, 2014, with Evans J. Freiberger, Trustee.


Paul D. Joyce, CPA
State Examiner