



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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June 12, 2014

TO: THE OFFICIALS OF LOST RIVER TOWNSHIP, MARTIN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Lost River Township (Township), for the period of January 1, 2011 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.

Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://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.

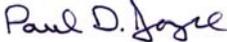
### **Current Period Comments**

- *The Township did not adopt a resolution establishing salaries of Township officers and employees.*
- *Employees of the Township were paid without the Township withholding federal, state, and local taxes.*
- *W-2's were not issued for all Township employees.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was incomplete. The report did not include all employees of the Township for 2012 and 2013.*

- *Several payments were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records. Payments were made for travel without supporting documentation.*

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 19, 2014, with Mildred C. Brown, Trustee.

  
Paul D. Joyce, CPA  
State Examiner