



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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June 12, 2014

TO: THE OFFICIALS OF CRAIG TOWNSHIP, SWITZERLAND COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Craig 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/](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 records presented for examination indicated the following disbursements in excess of budgeted appropriations:

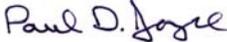
<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2010	Township	\$ 3,571
2012	Belterra	915

- The Township did not adopt a resolution establishing salaries of Township officers and employees for 2010 and 2011.

- *Contracts were available for mowing services; however, the contract allowed for the payment of \$450 for mowing all Township cemeteries per each mowing. No documentation was presented to show the dates the actual mowing services were provided.*
- *The Township paid penalties, interest, and other charges to the Internal Revenue Service (IRS) in the amount of \$671.08 because the Township did not remit payments on a timely basis for the tax period December 31, 1997, and March 31, 2006. The total tax, penalties, and interest was deducted by the IRS from the Township's depository account on November 18, 2010.*
- *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.*
- *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 100-R or its equivalent) with the Indiana State Board of Accounts for the year 2010. The report was filed on July 11, 2011, which is 161 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 13, 2014, with Stacey Mathews, Trustee, and Linda Spiller, Chairman of the Board of Trustees.

  
Paul D. Joyce, CPA  
State Examiner