



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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June 12, 2014

TO: THE OFFICIALS OF TOBIN TOWNSHIP, PERRY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Tobin 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 contained a number of errors and did not properly reflect the financial activity of the Township.*

<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
Township	(1)	\$ 20,810.26	\$ 10,405.13	\$10,405.13
Township Assistance	(1)	16,155.52	8,077.76	8,077.76
Fire Fighting	(1)	1,468.60	734.30	734.30
Rainy Day	(1)	948.94	474.47	474.47
Levy Excess	(1)	62.32	31.16	31.16
Township	(2)	21,496.06	11,090.93	10,405.13
Township Assistance	(2)	15,957.27	7,879.51	8,077.76
Fire Fighting	(2)	1,511.88	777.58	734.30
Rainy Day	(2)	948.94	474.47	474.47
Levy Excess	(2)	31.16	-	31.16

Notes to Schedule:

(1) Cash and Investment Balance at January 1, 2011

(2) Cash and Investment Balance at December 31, 2011

- 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>
2012	Fire Fighting	\$ 100
2013	Fire Fighting	500

- Employees of the Township were paid without the Township withholding federal, state, and local taxes.
- W-2s were not issued for all Township employees.
- Some payments made for fire protection were not supported by a written contract.
- The Township did not have a Nepotism Policy for 2012 or 2013.
- 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 or 2013.
- The Township did not have a Contracting Policy for 2012 or 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.
- Prescribed Township Form No. 17 was not in use for approving salaries, wages of Township officers and employees.

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 April 24, 2014, with Beverly Biever, Trustee.


Paul D. Joyce, CPA
State Examiner