



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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July 11, 2014

TO: THE OFFICIALS OF CICERO TOWNSHIP, TIPTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Cicero 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.

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.

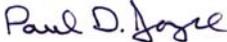
**Current Period Comments**

- *Monthly bank reconciliements did not include the Township savings account. Errors related to the posting of interest on the savings account occurred which caused the bank and financial records not to reconcile. The net result of these errors was an overstatement of the ledger balance by \$158.24.*
- *The bank reconciliation for December 31, 2013, included old outstanding checks. Three checks were included on the outstanding check list that were over two years old and totaled \$5,292.50.*
- *The Fire Fighting fund exceeded the approved appropriations for 2012 by \$15,932. Budgeted line items for salaries and wages in the Fire Fighting fund were overspent in 2011 and 2012. Budgeted line items for the Clerk's salary in the Township fund were overspent in 2012 and 2013.*
- *Numerous deposits during the review period were not made in a timely manner. In some instances, deposits were made up to two months after the check date from the County.*

- *Receipts were not recorded to the financial records in a timely manner. A County distribution was not posted to the financial records for 72 days. Other instances were also noted where receipts were not recorded for a month or more.*
- *Salary resolutions were not established and approved by the governing board.*
- *The Trustee did not properly remit payroll taxes to the Internal Revenue Service (IRS) and did not properly complete the Form 941s, Employer's Quarterly Federal Tax Return. Payments to and refunds from the IRS were made to correct these errors.*
- *Disbursements for rent in 2012 and 2013 did not have supporting documentation, such as receipts, letter from landlord, signed Township Assistance Purchase Order (PO), or any other documentation to substantiate the amount paid on behalf of the applicant.*

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 Janelle L. Bradford, Trustee, and Paul Weismiller, former Trustee.

  
Paul D. Joyce, CPA  
State Examiner