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STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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July 14, 2014

TO: THE OFFICIALS OF UNION TOWNSHIP, WHITLEY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Union 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 following fund had an overdrawn cash balance at December 31:*

Year	*Fund*	*Amount Overdrawn*
2013	*Payroll Deductions*	*$ 306.29*

- *The records presented for review indicated the following disbursements in excess of budgeted appropriations:*

Year	*Fund*	*Excess Amount Disbursed*
2010	*Rainy Day*	*$ 10,380.00*

- Several credit card payments from 2011 through 2013 were observed which did not contain adequate invoices for purchases made. The purchases totaled $810.96.

- Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 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, 2013.

- The Township did not have a credit card policy approved by the Township Board.

- 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 2010 and 2011. These reports were filed on May 12, 2011, and April 4, 2012; which is 101 and 64 days; respectively, past the due date.

- The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. The Board members' compensation was omitted from the report.

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 June, 17, 2014, with Mark A. Roach, Trustee.

Paul D. Joyce

Paul D. Joyce, CPA
State Examiner