



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B43940

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July 28, 2014

TO: THE OFFICIALS OF ETNA TROY TOWNSHIP, WHITLEY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Etna Troy 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 and 2013 contained a number of errors and did not properly reflect the financial activity of the Township.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2011	Payroll	Receipts	\$ -	\$ 5,701	\$ (5,701)
2011	Payroll	Disbursements	-	5,701	(5,701)
2013	Township	Receipts	41,634	53,634	(12,000)
2013	Township	Disbursements	47,087	59,087	(12,000)
2013	Payroll	Receipts	-	6,226	(6,226)
2013	Payroll	Disbursements	-	6,226	(6,226)

- *The Township did not adopt a resolution establishing salaries of Township officers and employees for 2010, 2012, and 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, 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 or 2013.*
- *The Township did not have a credit card policy approved by the Township Board.*
- *The Annual Report for 2012 was not filed electronically until June 25, 2013, which was 116 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 June 17, 2014, with Phyllis Wheeler, Trustee.


Paul D. Joyce, CPA
State Examiner