



STATE OF INDIANA
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July 28, 2014

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Thorncreek 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 Township changed the ledger balance on three instances. A correction shall be done as a receipt or disbursement. Balances should not be changed.*
- *The Township did not have a credit card policy approved by the Township Board.*
- *The Township did not have a Contracting Policy for 2012 and 2013.*
- *Township Board members, the Fire Chief, the Assistant Fire Chief, and Park employees were paid without the Township withholding federal, state, and local taxes for years 2010, 2011, 2012, and 2013. These people were issued 1099s.*
- *There were payments to four people out of the Park and Recreation fund where I did not find supporting documentation, such as a contract, was not presented for review.*

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 23, 2014, with Eugene Heckman, Trustee, and Karen Heckman, Clerk.


Paul D. Joyce, CPA
State Examiner