



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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July 28, 2014

TO: THE OFFICIALS OF WOOD TOWNSHIP, CLARK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Wood 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, 2012, 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 Township Ledger</u>	<u>Difference</u>
2011	Township	Beg. Balance	\$ 90,878.49	\$ 90,827.02	\$ 51.47
2011	Township	Receipts	63,705.87	63,304.70	401.17
2011	Township	Ending Balance	134,145.93	133,693.29	452.64
2012	Township	Beg. Balance	134,145.93	133,693.29	452.64
2012	Township	Receipts	73,282.29	73,778.49	(496.20)
2012	Township	Ending Balance	179,293.86	178,841.22	452.64
2013	Township	Beg. Balance	179,293.86	178,841.22	452.64
2013	Township	Receipts	76,643.12	77,139.32	(496.20)
2013	Township	Ending Balance	227,585.23	227,485.51	99.72

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

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2010	Township Assistance	\$ 811.44
2010	Fire Fighting	4,054.10
2010	Cumulative Fire	2,065.39
2010	Major Museum fund	4,636.54
2013	Cumulative Fire	3,767.00
2013	Major Museum fund	8,361.27

- Payments made for cleaning services did not comply with the amount in the written contract.
- Township Assistance Standards established in accordance with Indiana Code 12-20-5.5-1 were not presented for review.
- 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 December 31, 2013.

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 12, 2014, with Jo Ann Sullivan, Trustee.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner