



**STATE OF INDIANA**  
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B43952

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July 28, 2014

TO: THE OFFICIALS OF NOBLE TOWNSHIP, JAY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Noble 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/](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**

- *Depository reconciliations of the fund balances to the bank account balances were not presented for review for 24 months during the period. Depository reconciliations from 2011-2012 were not completed.*
- *The records presented for review indicated the following disbursements in excess of budgeted appropriations:*

<u>Years</u>	<u>Fund</u>	<u>Excess Amount</u> <u>Disbursed</u>
2012	Fire Fighting	\$ 1,945
2013	Township	179

- *The Township did not adopt a resolution establishing salaries of Township officers and employees.*
- *Payments made for fire contracts in 2011 and 2013 were not supported by a written contract.*
- *Payments made for mowing were not supported by written contracts.*
- *Payments for phone and postage charges did not contain adequate supporting documentation, such as receipts, invoices, and other public records.*
- *The Township paid penalties, interest, and other charges to the IRS in the amount of \$142 because the Township did not remit payroll taxes on a timely basis.*
- *In 2011, two Township Assistance payments were made without an Application for Township Assistance on file. These payments also did not contain adequate supporting documentation, such as receipts, invoices, and other public records.*
- *The Trustee did not obtain an individual surety bond for 2010.*
- *The Township did not have a Nepotism Policy for 2012 or 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, 2012 or 2013.*
- *The Township did not have a Contracting Policy for 2012 or 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 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, 2011, and 2013. The Report was filed on February 21, April 16, and February 14; respectively, which is 21, 75, and 14 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 April 16, 2014, with Virginia Cline, Trustee.

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