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B43977

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July 31, 2014

TO: THE OFFICIALS OF BUTLER TOWNSHIP, MIAMI COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Butler Township (Township), for the period of January 1, 2011 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.

***Unresolved Comments From Prior Report***

- *Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliation did not balance to the ledger balance. As of December 31, 2013, the Ledger Cash balance exceeded the reconciled bank balance by \$566.52.*
- *The Annual Financial Report filed on Gateway for 2011, 2012, 2013, contained a number of errors and did not properly reflect the financial activity of the Township.*

**Current Period Comments**

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2011	Township	Beginning balance	\$ 13,906	\$ 13,508	\$ 398
2011	Township	Receipts	4,069	4,265	(196)
2011	Township	Disbursements	14,438	14,788	(350)
2011	Township	Ending balance	3,537	2,984	553
2011	Firefighting	Beginning balance	9,678	(2,080)	11,758
2011	Firefighting	Receipts	9,177	13,294	(4,117)
2011	Firefighting	Ending balance	5,946	(1,695)	7,641
2012	Township	Beginning balance	3,537	2,985	552
2012	Township	Disbursements	7,242	6,362	880
2012	Township	Ending balance	1,671	2,000	(329)
2012	Township Asst	Disbursements	1,684	1,102	582
2012	Township Asst	Ending balance	6,960	7,542	(582)
2012	Firefighting	Beginning balance	5,945	(1,695)	7,640
2012	Firefighting	Receipts	9,989	8,803	1,186
2012	Firefighting	Ending balance	9,450	623	8,827
2013	Township	Beginning balance	1,671	2,000	(329)
2013	Township	Receipts	6,865	7,054	(189)
2013	Township	Disbursements	7,880	7,325	555
2013	Township	Ending balance	656	1,729	(1,073)
2013	Township Asst	Beginning balance	6,960	7,542	(582)
2013	Township Asst	Receipts	1,104	1,332	(228)
2013	Township Asst	Disbursements	618	1,997	(1,379)
2013	Township Asst	Ending balance	7,446	6,877	569
2013	Firefighting	Beginning balance	9,450	623	8,827
2013	Firefighting	Receipts	10,203	10,657	(454)
2013	Firefighting	Ending balance	13,153	4,781	8,372

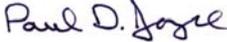
- The records presented for review indicated the following disbursements in excess of budgeted appropriations:

<u>Year</u>	<u>Fund</u>	<u>Excess Amount</u>
2011	Township	\$ 254
2011	Township Assistance	2,120
2011	Firefighting	165

- The Township did not adopt a resolution establishing salaries of Township officers and employees.
- Payments made for mowing for 2012 and 2013 were not supported by a written contract.

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 July 10, 2014, with Tina Duggins-Foust, Trustee.

  
Paul D. Joyce, CPA  
State Examiner