



STATE OF INDIANA
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B43978

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July 31, 2014

TO: THE OFFICIALS OF FAIRFIELD TOWNSHIP, DEKALB COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Fairfield 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/. 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.

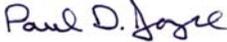
Current Period Comments

- *Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciled bank balance exceeded the record balance by \$553.03 as of December, 31, 2013.*
- *The Annual Financial Report filed on Gateway for 2012 contained an understatement of disbursements within the Township fund in the amount of \$410.*
- *In 2011, the Fire Fighting fund disbursements were in excess of appropriations by \$1,147.*
- *The Township did not adopt a resolution establishing salaries of Township officers and employees in 2011 and 2012.*

- *The Township paid penalties and interest to the Internal Revenue Service in the amount of \$52 in 2012 because the Township did not remit payments on a timely basis.*
- *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.*
- *The Township did not have a Contracting Policy for 2012 and 2013.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-21 (Contracting) by 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 16, 2014, with Kriss Stackhouse, Trustee.


Paul D. Joyce, CPA
State Examiner