



STATE OF INDIANA
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B44003

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August 5, 2014

TO: THE OFFICIALS OF DAVIS TOWNSHIP, FOUNTAIN COUNTY, INDIANA

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

- *Depository reconciliations of the fund balances to the bank account balances were not performed or were not presented for review for 30 of the 48 months during the review period. As of December 31, 2013, the bank account was \$138.03 cash short of the ledger balance.*
- *The Annual Financial Reports filed on Gateway for 2011, 2012, and 2013 contained a number of errors and did not properly reflect the financial activity of the Township.*

Years	Fund	(Beg Bal, Receipt, Disb, End Bal) Category	Amount Per Gateway	Amount Per Township Ledger	Difference
2011	Fire Fighting	Beg Bal	\$ 3,047.01	\$ 2,109.52	\$ 937.49
2011	Excess Levy	Beg Bal	-	1,639.43	(1,639.43)
2011	Cemetery	Beg Bal	-	1,162.43	(1,162.43)
2011	Township	Receipts	8,984.92	8,983.73	1.19
2011	Township Assistance	Receipts	3,939.27	3,956.27	(17.00)
2011	Fire Fighting	Receipts	9,671.94	9,687.04	(15.10)
2011	Township	Disbursements	11,898.14	11,947.14	(49.00)
2011	Cemetery	Disbursements	-	500.00	(500.00)
2011	Township	End Bal	3,871.04	3,820.85	50.19
2011	Township Assistance	End Bal	2,391.61	2,408.61	(17.00)
2011	Fire Fighting	End Bal	2,186.95	1,264.56	922.39
2011	Excess Levy	End Bal	-	1,639.43	(1,639.43)
2011	Cemetery	End Bal	-	662.43	(662.43)
2012	Township	Beg Bal	3,871.04	3,820.85	50.19
2012	Township Assistance	Beg Bal	2,391.61	2,408.61	(17.00)
2012	Fire Fighting	Beg Bal	1,249.46	1,264.56	(15.10)
2012	Excess Levy	Beg Bal	-	2,415.43	(2,415.43)
2012	Cemetery	Beg Bal	-	662.43	(662.43)
2012	Township	Receipts	10,203.83	8,559.91	1,643.92
2012	Township Assistance	Receipts	3,918.81	3,951.37	(32.56)
2012	Fire Fighting	Receipts	11,403.67	11,368.20	35.47
2012	Cemetery	Receipts	-	160.00	(160.00)
2012	Township	Disbursements	11,165.45	11,766.96	(601.51)
2012	Township Assistance	Disbursements	3,150.09	2,822.91	327.18
2012	Excess Levy	Disbursements	-	776.00	(776.00)
2012	Township	End Bal	2,909.42	613.80	2,295.62
2012	Township Assistance	End Bal	3,160.33	3,537.07	(376.74)
2012	Fire Fighting	End Bal	853.13	832.76	20.37
2012	Excess Levy	End Bal	-	1,639.43	(1,639.43)
2012	Cemetery	Disbursements	-	822.43	(822.43)
2013	Excess Levy	Beg Bal	-	1,375.43	(1,375.43)
2013	Cemetery	Beg Bal	-	822.43	(822.43)
2013	Township	Receipts	12,458.77	10,822.48	(1,636.29)
2013	Township	Disbursements	12,154.94	10,518.65	1,636.29
2013	Excess Levy	End Bal	-	1,375.43	(1,375.43)
2013	Cemetery	End Bal	-	822.43	(822.43)

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

Years	Fund	Excess Amount Disbursed
2012	Fire Fighting	\$ 2,649.00
2013	Township	3,255.65
2013	Fire Fighting	460.00

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 May 15, 2014, with Nancy Taylor, Trustee.


Paul D. Joyce, CPA
State Examiner