



STATE OF INDIANA
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B44062

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August 18, 2014

TO: THE OFFICIALS OF INDIAN CREEK TOWNSHIP, MONROE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Indian Creek 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 2011 and later can be found on the Gateway website: <https://gateway.ifionline.org/>.

The Comment contained herein describes the identified reportable instance 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 Comment

- *The Annual Financial Report filed on Gateway for 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		Difference
			Gateway	Township Ledger	
2012	Township	Beg Bal	\$ 59,604.18	\$ 60,662.53	\$ (1,058.35)
2012	Fire Fighting	Beg Bal	82,771.76	83,036.35	(264.59)
2012	Township	Receipt	19,379.79	20,465.15	(1,085.36)
2012	Fire Fighting	Receipt	62,735.04	63,006.38	(271.34)
2012	Township	End Bal	60,873.14	63,016.85	(2,143.71)
2012	Fire Fighting	End Bal	58,962.00	59,497.93	(535.93)
2013	Township	Beg Bal	60,873.14	63,016.85	(2,143.71)
2013	Fire Fighting	Beg Bal	58,962.00	59,497.93	(535.93)
2013	Township	Receipt	20,261.22	21,368.17	(1,106.95)
2013	Fire Fighting	Receipt	57,587.99	57,864.74	(276.75)
2013	Township	End Bal	62,394.62	65,645.28	(3,250.66)
2013	Fire Fighting	End Bal	37,371.03	38,183.71	(812.68)

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 2, 2014, with Vicky Sorensen, Trustee.


Paul D. Joyce, CPA
State Examiner