



# STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

B44065

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August 18, 2014

TO: THE OFFICIALS OF VAN BUREN TOWNSHIP, BROWN COUNTY, INDIANA

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

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

<i>Years</i>	<i>Fund</i>	<i>Excess Amount Disbursed</i>
2011	<i>Township</i>	\$ 5,734.82
2012	<i>Rainy Day</i>	6,600.00

- *Payments made for mowing in 2011 were not supported by a written contract.*

- *Payments made for mowing in 2013 did not comply with the amount in the written contract. Payments exceeded the mowing contract by \$359.46.*
- *In 2011, payroll taxes were not withheld and W-2s were not issued to the Board members.*

**Current Period Comments**

- *The Township did not adopt a resolution establishing salaries of Township officers and employees for 2011, 2012, or 2013.*
- *In 2012 and 2013, Board member salaries were not in accordance with the budget due to grossing upwards for taxes. This resulted in an overpayment of \$34.90 in 2012 and \$49.50 in 2013 for each Board member. The Trustee was instructed to collect overpayments from the Board members.*
- *The Annual Financial Report for 2012 was not filed electronically until April 14, 2013, which was 44 days past the due date.*
- *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 2011 or 2012. The reports were filed on February 22, 2012, and July 1, 2013, which was 22 days and 151 days past the due dates, respectively.*
- *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, and December 31, 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, and 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 July 10, 2014, with Vicki Payne, Trustee.

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