STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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August 18, 2014

TO: THE OFFICIALS OF BUSSERON TOWNSHIP, KNOX COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Busseron 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 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 presented for review for 36 months during the review period. As of December 31, 2013, the bank account reconciliation identified a cash short in the amount of $3,826.25.*

- *Receipts were deposited later than the first and fifteenth of the month. Ten receipts in 2013 were deposited later than the first and fifteenth of the month. In October 2013, one deposit was 70 days past the fifteenth of the month being deposited.*

- *The Township did not adopt a resolution establishing salaries of Township officers and employees for 2013.*

- *Records presented for review for 2013 did not contain a W-2 for all officials and employees.*

- *Minutes of the meetings for 2011 and 2012 were not presented for review which would outline the items discussed. Records presented for review did not include all meetings held.*

- *The Township did not have the required meeting to review and adopt the Annual Report in accordance with Indiana Code 36-6-6-9 for 2011, 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, 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 or 2013.*

- *The Annual Financial Report filed on Gateway for 2013 contained a number of errors and did not properly reflect the financial activity of the Township.*

Year	Fund	(Beg Bal, Receipt, Disb, End Bal) Category	Amount Per Gateway	Amount Per Township Ledger	Difference
2013	Township	Rec	$ 31,468.40	$ 26,250.27	$ (5,218.13)
2013	Township Assistance	Rec	10,765.58	13,189.39	2,423.81
2013	Fire Fighting	Rec	14,573.38	8,272.62	(6,300.76)
2013	Township	Disb	19,352.18	14,317.45	(5,034.73)
2013	Township Assistance	Disb	9,392.19	5,834.28	(3,557.91)
2013	Fire Fighting	Disb	12,500.00	7,891.24	(4,608.76)
2013	Township	End Bal	88,811.98	88,628.58	(183.40)
2013	Township Assistance	End Bal	42,362.84	48,344.55	5,981.71
2013	Fire Fighting	End Bal	15,402.40	13,710.40	(1,692.00)

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 June 23, 2014, with Nancy Holbrook, Trustee.

Paul D. Joyce, CPA
State Examiner