



STATE OF INDIANA
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B44076

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

August 18, 2014

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

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

- *The Annual Financial Report filed on Gateway for 2011, 2012, and 2013 contained a number of errors and did not properly reflect the financial activity of the Township.*

<u>Years</u>	<u>Fund</u>	<u>(Beg Bal, Receipt, Disb, End Bal) Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2011	Township	Rec	\$ 17,369.77	\$ 17,629.77	\$ 260.00
2011	Township Assistance	Disb	173,905.86	174,832.76	926.90
2011	Rainy Day	Disb	2,334.19	1,951.39	(382.80)
2011	Township	End Bal	184,088.81	184,348.81	260.00
2011	Township Assistance	End Bal	205,236.02	204,309.12	(926.90)
2011	Rainy Day	End Bal	36,406.00	36,788.80	382.80

<u>Years</u>	<u>Fund</u>	<i>(Beg Bal, Receipt, Disb, End Bal) Category</i>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2012	Township	Disb	\$ 53,639.89	\$ 53,504.48	\$ (135.41)
2012	Township	End Bal	206,082.37	206,217.78	135.41
2012	Township Assistance	Disb	211,189.65	210,957.47	(232.18)
2012	Township Assistance	End Bal	211,517.40	211,749.58	232.18
2012	Payroll Withholding	Disb	19,434.76	18,095.01	(1,339.75)
2012	Payroll Withholding	End Bal	(1,761.36)	(421.61)	1,339.75
2013	Township	Disb	59,133.34	58,840.59	(292.75)
2013	Township	End Bal	196,203.52	196,496.27	292.75

- *The following funds had overdrawn cash balances at December 31:*

<u>Years</u>	<u>Fund</u>	<u>Amount Overdrawn</u>
2011	Payroll Withholding	\$ 665.36
2012	Payroll Withholding	421.61

The Township did not adopt a resolution establishing salaries of Township officers and employees for 2012.

- *Employees of the Township were paid without the Township withholding federal, state, and local taxes in 2011 and 2012 on the Board members.*
- *W-2s were not issued for the Board members in 2011 and 2012.*

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 28, 2014, with Michael Quinnett, Trustee.

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