



STATE OF INDIANA
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B44077

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August 18, 2014

TO: THE OFFICIALS OF MONROE TOWNSHIP, WASHINGTON COUNTY, INDIANA

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

Unresolved Comment From Prior Report

- The prior Report B36484, reported that the Annual Financial Reports were incorrect and did not accurately reflect the financial transactions of the Township.

The Annual Financial Report filed on Gateway for the year 2013 contained a number of errors and did not properly reflect the financial activity of the Township as shown in the following schedule:

Year	Fund	Category	Amount Per Gateway	Amount Per Ledger	Difference
2013	Fire Fighting	Receipts	\$ 19,720.64	\$ 18,720.64	\$ 1,000
2013	Township	Ending balance	23,492.77	18,492.77	5,000
2013	Township Assistance	Ending balance	16,660.15	11,660.15	5,000
2013	Fire Fighting	Ending balance	23,034.08	22,034.08	1,000
2013	Cumulative Fire	Ending balance	19,822.37	14,822.37	5,000

Current Period Comments

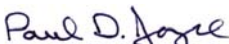
- The records presented for review showed the following disbursements in excess of budgeted appropriations:

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2011	Cemetery Donation	\$ 4,251.00
2012	Cemetery Donation	1,800.00
2013	Cemetery Donation	2,053.46

- Employees of the Township were paid without the Township withholding state and local taxes for 2010, 2011, 2012, and 2013.
- Payments made for fire protection for 2010, 2011, 2012, and 2013 were not supported by a written contract. Payments made for mowing for 2011, 2012, and 2013 were not supported by a written contract.
- Each elected Board member and the Trustee did not certify in writing that they had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012. The Trustee did not certify in writing that she did not violate Indiana Code 36-1-20.2 (Nepotism) by December 31, 2013.
- Each elected Board member and the Trustee did not certify in writing that they had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2012. The Trustee did not certify in writing that she did not violate Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2013.
- 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 2010. The report was filed on February 7, 2011, which is seven days past the due date.

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 3, 2014, with Susan Boling, Trustee.


Paul D. Joyce, CPA
State Examiner