



STATE OF INDIANA
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B44122

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August 25, 2014

TO: THE OFFICIALS OF HARRISON TOWNSHIP, HOWARD COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Harrison 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/. 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 following funds had overdrawn cash balances at December 31:*

<u>Years</u>	<u>Fund</u>	<u>Amount Overdrawn</u>
2011	Payroll W/H	2,535.21
2012	Payroll W/H	3,927.51
2013	Payroll W/H	1,408.38

Current Period Comments


- *Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliation did not balance. As of December 31, 2013, the bank account reconciliation identified cash long in the amount of \$2,952.88 and investments long in the amount of \$320.62.*
- *Three 2013 transactions were posted after the Annual Financial Report was filed on Gateway. As a result, the Annual Financial Report filed on Gateway for 2013 did not properly reflect the financial activity of the Township.*

<u>Year</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2013	Township	Receipts	\$ 55,379.70	\$ 55,346.98	\$ 32.72
2013	Township	Disbursements	68,134.12	67,700.77	433.35
2013	Payroll Deductions	Disbursements	16,755.70	15,347.32	1,408.38
2013	Township	Ending Balance	21,196.21	21,596.84	(400.63)
2013	Payroll Deductions	Ending Balance	(1,457.03)	(48.65)	(1,408.38)

- *The 2013 Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was incomplete. The report did not include volunteer fire fighters to whom W-2s had been issued.*

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 15, 2014, with Joyce Ancil, Trustee, and Sue Payne, Clerk.


Paul D. Joyce, CPA
State Examiner