



STATE OF INDIANA

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B44134

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August 27, 2014

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Vigo 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 financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the checks were not returned.*
- *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.*

Years	Fund	(Beginning Balance, Receipt, Disbursements, End Balance Category	Amount Per Gateway	Amount Per Township Ledger	Difference
2011	Township	Receipt	\$ 35,953.81	\$ 35,947.81	\$ (6.00)
2011	Payroll Withholding	Beginning balance	-	(2.06)	(2.06)
2011	Fire Debt	Receipt	15,093.84	9,385.98	(5,707.86)
2011	Payroll Withholding	Receipt	-	6,443.65	6,443.65
2011	Payroll Withholding	Disbursements	-	4,094.86	4,094.86
2011	Township	End balance	47,679.79	47,673.79	(6.00)
2011	Fire Debt	End balance	8,038.90	2,331.04	(5,707.86)
2011	Payroll Withholding	End balance	-	2,346.73	2,346.73
2012	Township	Receipt	47,129.83	45,220.17	(1,909.66)
2012	Edwardsport Town Cemetery Donation	Receipt	-	2,650.00	2,650.00
2012	Payroll Withholding	Beginning balance	-	2,686.28	2,686.28
2012	Payroll Withholding	Receipt	-	15,771.22	15,771.22
2012	Payroll Withholding	Disbursements	-	7,047.34	7,047.34
2012	Township	Disbursements	55,498.70	55,547.98	49.28
2012	Township	End balance	38,971.37	37,012.43	(1,958.94)
2012	Edwardsport Town Cemetery Donation	End balance	-	2,650.00	2,650.00
2012	Payroll Withholding	End balance	-	11,410.16	11,410.16
2013	Payroll Withholding	Receipt	6,654.00	11,432.71	4,778.71
2013	Payroll Withholding	Disbursements	12,567.78	13,496.63	928.85
2013	Township Assistance	Disbursements	52,498.64	49,498.64	(3,000.00)
2013	Township	Receipt	48,097.98	43,323.79	(4,774.19)
2013	Township	Disbursements	56,081.02	55,151.84	(929.18)
2013	Township	End balance	30,988.33	30,993.52	5.19
2013	Township Bond Fund	Beginning balance	-	271.43	271.43

- *The Township Trustee 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.*

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 Thomas L. Estabrook, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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