



STATE OF INDIANA
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B44240

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October 1, 2014

TO: THE OFFICIALS OF NEW DURHAM TOWNSHIP, LAPORTE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of New Durham 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	Fire Fighting	\$ 151,004.69
2012	Fire Fighting	90,661.18
2012	Payroll Deduction	296.43
2013	Fire Fighting	128,045.26
2013	Payroll Deduction	618.69

Current Period Comments:

- *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 Years 2012 and 2013. The reports were filed on February 8, 2013, and February 2, 2014, which were eight days and two days past the due date.*
- *The records presented for review indicated the 2011 disbursements from the Fire Fighting fund exceeded budgeted appropriations by \$39,056.*
- *The Township paid Odyssey Automotive Specialty \$71,617.60. Supporting documentation for the payment was not presented for review.*

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 2, 2014, with Phillip J. Hannon, Trustee.


Paul D. Joyce, CPA
State Examiner