



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B44241

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October 1, 2014

TO: THE OFFICIALS OF SPRINGFIELD TOWNSHIP, LAPORTE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Springfield 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 fund balances at December 31:*


<u>Years</u>	<u>Fund</u>	<u>Amount</u>
2011	Township	\$ 62,281
	Fire Fighting	24,018
2012	Township	66,490
	Fire Fighting	37,984
2013	Township	68,321
	Fire Fighting	50,228
	Township Assistance	7,524
	Fire Debt	1,628

Current Period Comments

- *The Annual Financial Report for the period ending December 31, 2011, did not reflect all the financial activity of the Township. The Township did not include the receipts and disbursements of the Springfield Township Pantry fund.*
- *Board members were paid without the Township withholding any federal, state, or local taxes.*

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 May 29, 2014, with Howard Conley, Trustee, and Carol Milsap, Clerk.


Paul D. Joyce, CPA
State Examiner