



STATE OF INDIANA
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B44245

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October 1, 2014

TO: THE OFFICIALS OF POSEY TOWNSHIP, FAYETTE COUNTY, INDIANA

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

Current Period Comments

- *The Township paid all of the Trustee's compensation and rent reimbursement in advance of the actual date the services were provided. Prior to April 2013, the Trustee was paid on the first of the month instead of at the end. Beginning with the April 2013, the payments were made as follows:*

<i>Month of Service</i>	<i>Payment Due Date</i>	<i>Date Actually Paid</i>
<i>April 2013</i>	<i>04-30-13</i>	<i>03-28-13</i>
<i>May 2013</i>	<i>05-31-13</i>	<i>04-24-13</i>
<i>June 2013</i>	<i>06-30-13</i>	<i>05-29-13</i>
<i>July 2013</i>	<i>07-31-13</i>	<i>06-10-13</i>
<i>September 2013</i>	<i>09-30-13</i>	<i>08-28-13</i>
<i>October 2013</i>	<i>10-31-13</i>	<i>09-11-13</i>
<i>November 2013</i>	<i>11-30-13</i>	<i>09-26-13</i>
<i>December 2013</i>	<i>12-31-13</i>	<i>09-26-13</i>

- *The Township approved a reimbursement of \$20/month for phone and internet for the Trustee. These reimbursements are to be made after the service has been rendered. Beginning in October 2011, these reimbursements totaling \$420 were paid in advance.*
- *The 2013 Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. The report stated the Trustee's total compensation was \$4,400, but the Trustee actually was paid a salary of \$3,200 in 2013.*
- *The Township is to reimburse all mileage at the approved State rate. The Trustee was reimbursed at the federal rate. The mileage rate reimbursements exceeded the state rate by \$110.50 for the period. Additionally, the odometer readings or other documentation to support the actual miles driven was not provided for review. The Trustee was requested to reimburse the Township \$110.50 in excess mileage allowance paid. The Trustee plans to withhold this from her August 2014 payroll in order to repay the Township.*

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 26, 2014, with Karla Abercrombie, Trustee.

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