



STATE OF INDIANA
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B44257

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

October 2, 2014

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

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

<u>Years</u>	<u>Fund</u>	<u>Amount</u> <u>Overdrawn</u>
2011	Fire Debt	\$ 4,862.26
2012	Fire Debt	47,692.34
2013	Fire Debt	34,455.35

- The records presented for review indicated the following disbursements in excess of budgeted appropriations:

<u>Year</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2013	Fire Debt	<u>\$ 48,359.84</u>

- *On June 27, 2012, the County issued three checks totaling \$11,734.69 to the Township, which were not posted to the ledger or deposited. The County Treasurer is showing that the checks are still outstanding.*
- *The Township did not adopt a resolution establishing salaries of Township officers and employees.*
- *Board members of the Township were paid without the Township withholding federal, state, and local taxes.*
- *W-2s were not issued to all Township employees.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was incomplete. The 2013 report did not include any employees of the Township.*
- *Each elected officer did certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) and Indiana Code 36-1-21 (Contracting With a Unit). However, the certification did not indicate the date the officers were providing written certification. Every year, the certification form should be signed and dated by every elected officer.*
- *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 2011 or 2013. In 2011, the report was filed on February 23, 2012, which is 23 days past the due date. In 2013, the report was filed on February 16, 2014, which is 16 days past the due date.*

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 August 27, 2014, with Susan Cable, Trustee.

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