



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B44301

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October 16, 2014

TO: THE OFFICIALS OF MORAL TOWNSHIP, SHELBY COUNTY, INDIANA

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

- *In 2011, the Township received loan proceeds of \$250,000 for the expansion of the fire department. These funds were accounted for in the Township Ledger but were not reported in Gateway. The Township disbursed \$52,460 of the loan proceeds in 2011 and \$197,540 in 2012. An appropriation was not obtained for these disbursements.*
- *The Township did not have a credit card policy approved by the Township Board. The Township Board adopted a policy June 26, 2014*

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 2, 2014, with Lyle Lepper, Trustee.

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