



STATE OF INDIANA
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B44431

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November 7, 2014

TO: THE OFFICIALS OF WHITEWATER TOWNSHIP, FRANKLIN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Whitewater Township (Township), for the period of January 1, 2010 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 Comments From Prior Report

- Depository reconciliations of the fund balances to the bank account balances were not presented for 2010, 2011, 2012, and 2013.
- The records presented for review indicated an approved budget appropriation or subsequent additional appropriation was not always obtained for the Rainy Day fund. The amount of disbursements in excess of approved appropriations is shown below:

<u>Years</u>	<u>Fund</u>	<u>Excess Amount</u> <u>Disbursed</u>
2011	Rainy Day	\$ 505
2012	Rainy Day	1,595

Current Period Comments

- *The Annual Financial Report filed on Gateway for 2011 and 2012 contained errors and did not properly reflect the financial activity of the Township. These errors were a result of investment transactions posted to the ledger and/or reported on Gateway.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2011	Township	Disbursements	\$ 19,813.35	\$ 16,780.13	\$ 3,033.22
2011	Township Assistance	Disbursements	8,433.85	6,153.85	2,280.00
2012	Township	Receipts	30,421.61	26,940.65	3,480.96
2012	Township	Beginning Balance	60,363.69	61,650.32	(1,286.63)
2012	Fire Fighting	Beginning Balance	7,160.11	7,444.36	(284.25)
2012	Rainy Day	Beginning Balance	3,599.85	3,800.12	(200.27)

- *An investment register, detailing the purchase and sale of investments by the Township, was not presented for review.*
- *The Township did not adopt a resolution establishing salaries of Township officers and employees for 2010, 2011, 2012, and 2013.*
- *Written Township Assistance Standards, required by Indiana Code 12-20-5.5-1, were not presented for review.*
- *The Township did not present a Nepotism Policy for 2012 or 2013.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012 and 2013.*
- *The Township did not present a Contracting Policy for 2012 or 2013.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-21 (Contracting with a Unit) by December 31, 2012 and 2013.*

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 28, 2014, with Roy N. Hall, Trustee.

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