



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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November 21, 2014

TO: THE OFFICIALS OF YORK TOWNSHIP, DEARBORN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of York 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/](http://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**

- *Depository reconciliations of the fund balances to the bank account balances were not presented for review for each month for 2010 to 2013.*
- *The records presented for review indicated the following disbursements in excess of budgeted appropriations:*

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2010	Fire Fighting	\$ 764.00
2011	Fire Fighting	260.00
2012	Township Assistance	62.10
2012	Fire Fighting	160.00
2013	Fire Fighting	158.00

- *The Trustee was paid his quarterly compensation in advance of the actual date the services were provided for 13 of the 16 quarters during 2010 through 2013.*
- *Written contracts supporting payments for fire protection for 2010 and cemetery mowing for 2010 and 2011 were not presented for review.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. The 2012 100-R stated the Trustee's total compensation, Clerk's total compensation and each Board member's total compensation was \$3,536, \$1,113, and \$275, respectively, but the Trustee, Clerk, and each of the Board members actually was paid \$3,215, \$1,022, and \$250, respectively, in 2012.*
- *Several payments were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records.*

<u>Check Number</u>	<u>Payee</u>	<u>Check Date</u>	<u>Check Amount</u>
1009	Staples	01-27-10	\$ 88.37
1042	ITA Dues	01-04-11	150.00
1043	Heart House	01-04-11	500.00
1077	ITA Dues	01-10-12	150.00
1118	Seitz Insurance	01-22-13	145.00
1131	ITA Dues	05-01-13	150.00
1136	Walmart	06-21-13	41.20

- *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1 for 2010 and 2011.*
- *The Township did not have a Nepotism Policy for 2012 and 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 have a Contracting Policy for 2012 and 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.*
- *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 2010, 2011, and 2012. The report was filed on April 29, 2011, February 23, 2012, and April 1, 2013, respectively, which was 88 days, 23 days, and 60 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 July 23, 2014, with Leo Martini, Trustee.

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