



STATE OF INDIANA
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B44500

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November 21, 2014

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

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

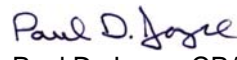
Current Period Comments

- *As of December 31, 2013, depository reconciliations of the Total All Funds' cash balance in the funds ledger to the bank account balances were conducted and found to be correct; however, the total cash balances of the individual funds in the funds ledger were not accurately posted and did not agree with the Total All Funds' cash balance. The total cash balance of all the individual funds was \$201.31 less than the cash balance in the Total All Funds.*
- *Township Board members were paid without the Township withholding any applicable federal, state, and local taxes.*
- *W-2s were not issued to the Township Board members.*

- *The certified report of 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 was \$8,400, but the Trustee actually was paid \$8,300 in 2012. The 2013 100-R stated the Trustee's total compensation was \$8,500, but the Trustee actually was paid \$8,400 in 2013. Also the 2013 100-R stated that one of the Board member's total compensation was \$600, but the Board member was actually paid \$300.*
- *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. The report was filed on April 25, 2011, which was 84 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 26, 2014, with Craig E. Beckley, Trustee.


Paul D. Joyce, CPA
State Examiner