



**STATE OF INDIANA**  
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B44506

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November 21, 2014

TO: THE OFFICIALS OF NINEVEH TOWNSHIP, JOHNSON COUNTY, INDIANA

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

**Unresolved Comments From Prior Report**

- *The Township paid penalties and interest during the review period relating to the late or incorrect filing of payroll tax information from prior review periods and the current review period, an item which was noted in previous Report B39633. The following payments were made from Township funds:*
  1. *\$140.39 was paid February 2, 2011, to the Internal Revenue Service for late or incorrect filings from the tax periods ending June 30, 2010, and September 30, 2010.*
  2. *A \$2,598.12 withdraw was made on August 1, 2011, from the Township's bank account to satisfy an Internal Revenue Service tax levy. This levy related to incorrect reporting from the 2006 Annual Employer Federal Tax Return and incorrect reporting related to the Employer's Quarterly Federal Tax Return for the quarter ended December 31, 2008. There were \$287.26 in penalties, interest, and additional charges assessed by the Internal Revenue Service associated with \$1,769 of this levy. The Internal Revenue Service also assessed an additional \$60.72 relating to the remaining \$829.12 of the levy.*


3. A \$1,412.97 withdraw was made from the Township's bank account on February 15, 2013, to satisfy an Indiana Department of Revenue tax levy. Based upon review of demand notices from the Indiana Department of Revenue and correspondences from a collection agency used by the Indiana Department of Revenue to collect this debt, the levy was for \$1,091.59 in tax balances due and \$321.38 in penalties, interest, and collection fees due. In addition a \$50 charge was made to the Township's bank account for processing this levy.
- 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>
2012	Township	\$ <u>995.95</u>

- 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 2012. The 2012 report was filed on March 18, 2013, which was 46 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 June 25, 2014, with Janet Renner, Trustee, and J.P. Renner, Clerk.

  
 Paul D. Joyce, CPA  
 State Examiner