



**STATE OF INDIANA**  
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B44509

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November 21, 2014

TO: THE OFFICIALS OF MARION TOWNSHIP, JENNINGS COUNTY, INDIANA

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

**Unresolved Comments From Prior Report**

- *Depository reconciliations of the fund balances to the bank account balances were not presented for 2010, 2011, 2012, or 2013.*
- *The Annual Financial Report filed on Gateway for 2012 and 2013 contained a number of errors and did not properly reflect the financial activity of the Township.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2012	Township	Disbursements	\$ 14,860.70	\$ 15,474.45	\$ (613.75)
2012	Township	Ending Balance	28,055.69	27,431.68	624.01
2013	Township	Beginning Balance	28,055.69	27,431.68	624.01
2013	Township	Ending Balance	33,102.87	32,476.33	626.54

### Current Period Comments

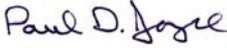
- *The records presented indicated the following disbursements in excess of budgeted appropriations:*

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2011	Township	\$ 13,358.92
2011	Township	5,695.31
2011	Fire Fighting	5,357.00

- *Payments made for Fire Protection, Mowing Services, and Attorney Services were not supported by written contracts for 2010, 2011, 2012, and 2013.*
- *The Annual Financial Report was not published in accordance with Indiana Code 36-6-4-13 for 2011 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 2011 and 2012. The reports were filed on May 25, 2012, and March 17, 2013, which were 115 and 45 days past the respective due dates.*
- *The Township did not have 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 December 31, 2013.*
- *The Township did not have 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 December 31, 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 April 22, 2014, with Raymond Derringer, Trustee, and Mary Derringer, Clerk.

  
Paul D. Joyce, CPA  
State Examiner