



STATE OF INDIANA
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B44579

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December 10, 2014

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

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

- *There were a considerable number of posting errors. These errors included several instances of checks posted for incorrect amounts, a check not posted to the ledger, a receipt not posted to the ledger, and interest not posted to the ledger.*
- *Records presented for review indicated expenditures in excess of budgeted Appropriations.*

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2010	Township	\$ 4,163.15
2010	Township Assistance	648.68
2011	Township	4,188.49
2012	Township	10,013.65
2013	Township	8,035.87

- The Annual Financial Report filed on Gateway for 2011, 2012, and 2013 contained errors and did not properly reflect the financial activity of the Township.


<u>Years</u>	<u>Fund</u>	<u>(Beg Bal, Receipt, Disb, End Bal) Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2011	Township	Beginning Balance	\$ 33,693.04	\$ 33,453.16	\$ 239.88
2011	Township	Disbursements	24,887.07	24,383.49	503.58
2011	Township Assistance	Disbursements	6,033.07	5,559.53	473.54
2011	Township	Ending Balance	28,431.28	28,694.98	(263.70)
2011	Township Assistance	Ending Balance	19,969.54	20,443.00	(473.46)
2012	Township	Beginning Balance	28,431.28	28,694.98	(263.70)
2012	Township Assistance	Beginning Balance	19,969.54	20,443.00	(473.46)
2012	Township	Receipts	18,207.78	18,217.97	(10.19)
2012	Township Assistance	Receipts	4,729.87	4,775.81	(45.94)
2012	Township	Disbursements	30,599.56	30,078.65	520.91
2012	Township Assistance	Disbursements	3,498.66	3,540.48	(41.82)
2012	Township	Ending Balance	16,039.50	16,834.30	(794.80)
2012	Township Assistance	Ending Balance	21,200.75	21,678.43	(477.68)
2013	Township	Beginning Balance	16,039.50	16,834.30	(794.80)
2013	Township Assistance	Beginning Balance	21,200.75	21,678.43	(477.68)
2013	Township	Disbursements	29,857.90	28,990.87	867.03
2013	Township	Ending Balance	4,392.21	6,050.07	(1,657.86)
2013	Township Assistance	Ending Balance	21,128.43	21,606.24	(477.81)

Current Period Comments

- Depository reconciliations of the fund balances to the bank account balances were not presented for 2010, 2011, 2012, or 2013.
- The Township did not adopt a resolution establishing salaries of Township officers and employees for 2010, 2011, 2012, or 2013.
- Payments made for mowing in 2010, 2011, 2012, and 2013 were not supported by written contracts.
- 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 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 2013.
- The Township did not timely file a Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for year 2010. The report was filed on February 16, 2011, which was 16 days past the due date.
- The Township did not timely file the Annual Financial Report with the Indiana State Board of Accounts for year 2010. The report was filed on April 29, 2011, which was 59 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 21, 2014, with Linda R. Murphy, Trustee.


Paul D. Joyce, CPA
State Examiner