



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B44580

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

December 10, 2014

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

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

- *The following fund had an overdrawn balance at December 31:*

<u>Year</u>	<u>Fund</u>	<u>Amount Overdrawn</u>
2011	Township	<u>\$ 558</u>

- *The Township did not timely file a Certified Report of Compensation of Officers and Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2012. The report was filed on April 1, 2013, which was 60 days past the due date.*
- *The Township did not adopt a resolution establishing salaries of Township officers and employees in 2010, 2011, 2012, or 2013.*

- *Depository reconciliations of the fund balances to the bank account balances were conducted; however, the outstanding check lists were not presented for review.*
- *The 2013 Annual Financial Report filed on Gateway contained a number of errors and did not properly reflect the financial activity of the Township.*

<u>Year</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2013	Township	Receipts	\$ 29,890.84	\$ 28,027.85	\$ 1,862.99
2013	Township	Disbursements	14,719.59	13,862.77	856.82
2013	Township	Ending Balance	18,239.22	16,889.37	1,349.85
2013	Township Assistance	Disbursements	14,073.56	14,873.47	(799.91)
2013	Township Assistance	Ending Balance	39,931.37	39,131.10	800.27
2013	Cumulative Fire	Receipts	12,524.89	12,884.89	(360.00)

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 May 8, 2014, with Jennifer Schneider, Township Clerk.

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