



STATE OF INDIANA
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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

January 5, 2015

TO: THE OFFICIALS OF LAGRO TOWNSHIP, WABASH COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Lagro Township (Township), for the period of January 1, 2013 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.

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 records presented for review indicated that disbursements exceeded budgeted appropriations for the Cumulative Fire fund by \$18,784 in 2013.*
- *The Township did not adopt a resolution establishing salaries of Township officers and employees for 2013.*
- *Payments made for IT support and service were not supported by a written contract for 2013.*
- *The Trustee was not properly bonded for 2013. The Trustee did not obtain an individual Surety Bond.*
- *On February 6, 2014, the Trustee purchased a snow plow blade for \$4,600. He sold the same plow blade for the same price to the private contractor who plows snow for the Township on February 20, 2014.*

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 December 3, 2014, with Andrew Delong, Trustee, and Ralph Ranck, Advisory Board member.


Paul D. Joyce, CPA
State Examiner