



**STATE OF INDIANA**  
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B44854

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February 27, 2015

TO: THE OFFICIALS OF GILLAM TOWNSHIP, JASPER COUNTY, INDIANA

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

**Current Period Comments**


- *The records presented for review indicated the following disbursements in excess of budgeted appropriations.*

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2011	Township	\$ 30,011.81
2012	Township	18,479.12
2012	Fire Fighting	1,755.45
2013	Township	45,881.60

- *The Township did not adopt a resolution establishing salaries of Township officers and employees for 2011, 2012, and 2013.*
- *Payments made for mowing were not supported by a written contract.*
- *The Township did not comply with directive of the Internal Revenue Service by not reporting miscellaneous income for rent and mowing services received by Township Clerk totaling \$31,305 for 2011, 2012, and 2013.*
- *Several payments were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records. There were no receipts or invoices for fuel purchased.*
- *Township Assistance payments were made without an Application for Township Assistance on file in 2013.*
- *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 November 10, 2014, with Dennis Wireman, Trustee, and Shirley Wireman, Clerk.

  
Paul D. Joyce, CPA  
State Examiner