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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](http://www.in.gov/sboa)

April 21, 2015

TO: THE OFFICIALS OF NOBLESVILLE TOWNSHIP, HAMILTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Noblesville 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 Annual Financial Report filed on Gateway for 2011 and 2012 contained a number of errors and did not properly reflect the financial activity of the Township.*

| Year | Fund                | (Beg Bal, Receipt, Disb, End Bal) Category | Amount Per Gateway | Amount Per Township Ledger | Difference   |
|------|---------------------|--|--------------------|----------------------------|--------------|
| 2011 | Fire Fighting       | Receipts                                   | \$ 1,009,083.17    | \$ 1,009,487.55            | \$ (404.38)  |
| 2011 | Fire Fighting       | Disbursements                              | 1,152,077.73       | 1,312,077.73               | (160,000.00) |
| 2011 | Fire Fighting       | Ending Balance                             | 527.82             | (159,067.80)               | 159,595.62   |
| 2011 | Cumulative Fire     | Receipts                                   | 3,041.98           | 387,934.98                 | (384,893.00) |
| 2011 | Cumulative Fire     | Disbursements                              | 30,000.00          | 190,000.00                 | (160,000.00) |
| 2011 | Cumulative Fire     | Ending Balance                             | 275,656.83         | 820,549.83                 | (544,893.00) |
| 2011 | Payroll Withholding | Ending Balance                             | -                  | 279.20                     | (279.20)     |

| <u>Year</u> | <u>Fund</u>               | <u>(Beg Bal, Receipt, Disb,<br/>End Bal)<br/>Category</u> | <u>Amount Per<br/>Gateway</u> | <u>Amount Per<br/>Township Ledger</u> | <u>Difference</u> |
|-------------|---------------------------|---|-------------------------------|---------------------------------------|-------------------|
| 2012        | Payroll Withholding       | Beginning Balance   | \$ -                          | \$ 279.20                             | \$ (279.20)       |
| 2012        | Payroll Withholding       | Receipts  | 66,045.13                     | 65,765.93                             | 279.20            |
| 2012        | Township                  | Disbursements   | 724,077.64                    | 724,144.93                            | (67.29)           |
| 2012        | Township                  | Ending Balance  | 73,854.41                     | 73,787.12                             | 67.29             |
| 2012        | Rainy Day                 | Disbursements   | 32,971.78                     | 10,347.49                             | 22,624.29         |
| 2012        | Rainy Day                 | Ending Balance  | 181,444.77                    | 185,943.22                            | (4,498.45)        |
| 2102        | COIT Special Distribution | Disbursements   | 5,169.60                      | 28,678.04                             | (23,508.44)       |
| 2012        | COIT Special Distribution | Ending Balance  | 64,828.96                     | 60,397.72                             | 4,431.24          |

- The following funds had overdrawn balances at December 31:

| <u>Years</u> | <u>Fund</u>         | <u>Amount<br/>Overdrawn</u> |
|--------------|---------------------|-----------------------------|
| 2011         | Payroll Withholding | \$ 977.96                   |
| 2012         | Township Assistance | 15,007.75                   |
| 2012         | Payroll Withholding | 4,149.61                    |
| 2013         | Payroll Withholding | 3,368.49                    |
| 2013         | ARRA                | 180.43                      |

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

| <u>Years</u> | <u>Fund</u>               | <u>Excess Amount<br/>Disbursed</u> |
|--------------|---------------------------|------------------------------------|
| 2011         | COIT Special Distribution | \$ 29,495.50                       |
| 2012         | Fire Fighting             | 461,842.09                         |
| 2012         | COIT Special Distribution | 23,678.04                          |

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 February 19, 2015, with Thomas Kenley, Trustee, and Vicki Thompson, Deputy Trustee.

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