



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B45052

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

April 21, 2015

TO: THE OFFICIALS OF CLINTON TOWNSHIP, LAPORTE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Clinton 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/. 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 Township did not adopt a resolution (Form 17 - Resolution Establishing Salaries for Township Officers and Employees) establishing salaries of Township officers and employees.*
- *Employees of the Township were paid without the Township withholding federal, state, and local taxes.*
- *W-2s were not issued to all Township employees.*
- *Payments made for legal services were not supported by a written contract.*

- *Payments were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records. In 2011, the Township purchased computer equipment totaling \$1,161.86, for which vendor invoices were not provided. Also, in 2012 and 2013 remittances for Township Association dues lacked supporting documentation.*
- *There were not any minutes of meetings of the governing body presented for review. Several meetings were held without any minutes presented for review which would outline the items discussed.*
- *The Township did not have the required meeting to review and adopt the Annual Report in accordance with Indiana Code 36-6-6-9 for 2011, 2012, and 2013.*
- *The Trustee's Surety Bond was insufficient per the Indiana Code. Trustee was only bonded for \$15,000 for 2011, and \$20,000/year for 2012 and 2013.*
- *The Annual Report was not published in accordance with Indiana Code 36-6-4-13 for 2011, 2012, and 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 Board members had certified that they had not violated Indiana Code 36-1-20.2 (Nepotism), but the Trustee did not.*
- *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 Board members had certified that they had not violated Indiana Code 36-1-21 (Contracting With a Unit), but the Trustee did not.*
- *The Annual Financial Report for 2011 was not filed electronically until May 3, 2012. The Annual Financial Report for 2012 was not filed electronically until July 13, 2013. The Annual Financial Report for 2013 was not electronically filed with the State Examiner until March 24, 2014.*
- *The Township did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2011, 2012, and 2013. The report for 2011 was filed on May 16, 2012, which is 105 days past the due date. The report for 2012 was filed on July 14, 2013, which is 164 days past the due date. The report for 2013 was filed on February 16, 2014, which is 16 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 November 5, 2014, with Daniel Satkoski, Trustee.

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