



STATE OF INDIANA
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B45106

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May 8, 2015

TO: THE OFFICIALS OF THE NEW ALBANY TOWNSHIP, FLOYD COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the New Albany Township (Township), for the period of January 1, 2010 to December 31, 2014, 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 records presented for examination indicated the following disbursements in excess of budgeted appropriations:*


<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2010	Rainy Day	\$ (1,195)
2011	Rainy Day	(15,300)

- Resolutions establishing salaries of Township officers and employees were not presented for review for 2010, 2011, 2012, 2013, and 2014.*

- *Payments made for mowing services were not supported by a written contract 2012 and 2014.*
- *The Township made donations to a community service provider in the amounts of \$1,200 in 2010, 2011, and 2012 and \$2,000 in 2013 and 2014 from the Township Assistance Fund. Township assistance should be provided only to recipients that qualify for Township assistance based on Township standards established pursuant to Indiana Code 12-20-5.5*
- *Minutes of the meetings of the governing body were not presented for review for 2010, 2013, and 2014.*
- *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 2010, 2011, 2012, 2013, and 2014.*
- *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, 2013, and 2014.*
- *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, 2013, and 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 2010 and 2011. The report was filed on February 2, 2011, and February 1, 2012, which is 3 days and 1 day, respectively, 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 March 26, 2015, with Steven Burks, Trustee; James H. Martin, Clerk/Investigator; and Daniel Short, Chairman of the Board. The contents of this letter were discussed on April 7, 2015, with Eugenea Freiburger, former Trustee.


Paul D. Joyce, CPA
State Examiner