



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B45247

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)

July 17, 2015

TO: THE OFFICIALS OF PLAIN TOWNSHIP, KOSCIUSKO COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Plain Township (Township), for the period of January 1, 2012 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/](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.

***Unresolved Comment From Prior Report***


- *Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliations did not balance. As of December 31, 2014, the bank account reconciliation identified a cash long in the amount of \$210.67.*

***Current Period Comments***

- *Internal Revenue Service 1099 miscellaneous forms filed for Board members and other contracted vendors were incorrectly coded as "Other Income" instead of "Nonemployee Compensation." Board members should have received a W-2 instead of a 1099.*
- *Payments made for cleaning were not supported by a written contract.*

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 June 23, 2015, with Jerry Kammerer, Trustee.

  
Paul D. Joyce, CPA  
State Examiner