



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B46218

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April 22, 2016

TO: THE OFFICIALS OF PRINCETON TOWNSHIP, WHITE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Princeton Township (Township), for the period of January 1, 2011 to December 31, 2015, 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 auditing standards generally accepted in the United States of America. 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**

- *Depository reconciliations of the fund balances to the bank account balances were not completed and presented for review for years 2013, 2014, or 2015.*
- *The Township Board did not fix the salaries of Township officers and employees.*
- *Board members of the Township were paid without the Township withholding federal, state, and local taxes.*
- *The wages reported on the W-2s issued for the review period did not agree with the actual amounts paid to employees. The W-2's did not report the taxes withheld for the Trustee. Also, the Form 944 erroneously reported that taxes were withheld for the Board member's pay.*
- *An official bond was not recorded in the Recorder's office for the review period.*

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 3, 2016, with Thomas Bajzett, Trustee.

  
Paul D. Joyce, CPA  
State Examiner