



STATE OF INDIANA
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B46322

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May 12, 2016

TO: THE OFFICIALS OF ROUND GROVE TOWNSHIP, WHITE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Round Grove 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 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 Comments From Prior Report

- *The following deficiencies relating to the recordkeeping for 2011, 2012, and the first three months of 2013 were noted.*
 1. *Record balances were not reconciled to depository balances.*
 2. *There were a considerable number of posting errors. These errors included deposits not receipted and automatic withdrawals not posted. In addition, individual fund balances did not reconcile to the total of all funds balance.*

Current Period Comments

- *The following prescribed form was not in use: Township Check - Form No. 6.*

- *The records presented for review indicated the following disbursements in excess of the budget:*

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2012	Fire Fighting	\$ 300.00
2013	Fire Fighting	6,030.50

- *The Township Board did not adopt a resolution establishing salaries of Township officers and employees.*
- *Employees of the Township were paid without withholding federal, state, and local taxes.*
- *The Township was assessed overdraft charges of \$86 in 2011 for overdrawing their bank account.*
- *There were no meetings of the Township Board to review and approve the Annual Report or to reorganize and elect officers at the beginning of each year.*
- *The Township did not timely file a Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2014. The report was filed on February 13, 2015, which is 13 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 March 1, 2016, with David Lehe, Trustee.

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