



STATE OF INDIANA
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June 13, 2016

TO: THE OFFICIALS OF NEWBURY TOWNSHIP, LAGRANGE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Newbury Township (Township), for the period of January 1, 2012 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 statement, 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 Comment From Prior Report

- *Depository reconciliations of the fund balances to the bank account balances were not prepared for 2012, 2013, or 2014. Reconciliations were prepared for 2015; however, the reconciliations did not balance. As of December 31, 2015, we identified cash short in the amount of \$1,452.41.*

Current Period Comments

- *The Annual Financial Report filed on Gateway for 2014 and 2015 did not match the Township's records.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Township Ledger</u>	<u>Amount Per Gateway</u>	<u>Difference</u>
2014	Township	Disbursements	\$ 36,993.74	\$ 36,966.61	\$ 27.13
		Ending Balance	61,741.81	61,768.94	(27.13)
	Twp. Assistance	Disbursements	17,251.94	15,923.72	1,328.22
		Ending Balance	57,720.65	59,048.87	(1,328.22)
2015	Township	Beginning Balance	60,655.43	61,768.94	(1,113.51)
		Receipts	11,812.01	11,817.72	(5.71)
		Disbursements	47,010.81	47,361.22	(350.41)
		Ending Balance	25,456.63	26,225.44	(768.81)
	Twp. Assistance	Beginning Balance	57,720.65	59,048.87	(1,328.22)
		Receipts	5,191.26	5,194.13	(2.87)
		Disbursements	17,626.51	17,724.12	(97.61)
		Ending Balance	45,285.40	46,518.88	(1,233.48)
	Fire Fighting	Receipts	18,837.79	18,992.53	(154.74)
		Ending Balance	69,428.87	69,583.61	(154.74)
	Cumulative Fire	Beginning Balance	152,853.05	154,564.92	(1,711.87)
		Ending Balance	96,238.44	97,950.31	(1,711.87)

- The records presented for review indicated the following disbursements in excess of budgeted appropriations:

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2014	Fire Fighting	\$ 2,708
2015	Township	821
	Cumulative Fire	9,113

- Payments made for community services from 2012 through 2015 were not supported by written contracts.

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 April 20, 2016, with Brandi Fitch, Trustee. Any official response attached to this letter was not verified for accuracy.

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