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June 22, 2016

TO: THE OFFICIALS OF STONEY CREEK TOWNSHIP, HENRY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Stoney Creek Township (Township), for the period of January 1, 2013 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.

Current Period Comments

- *The Annual Financial Reports filed on Gateway for 2013, 2014, and 2015 did not match the Townships records.*

Years	Fund	Category	Amount Per Gateway	Amount Per Corrected Township Ledger	Difference
2013	Township	Beginning Balance	\$ 3,578.71	\$ 3,448.75	\$ 129.96
2013	Fire Fighting	Beginning Balance	16,377.74	16,586.48	(208.74)
2013	Township	Ending Balance	4,768.63	4,638.67	129.96
2013	Fire Fighting	Ending Balance	11,606.54	11,815.28	(208.74)
2014	Township	Beginning Balance	4,768.63	4,638.67	129.96
2014	Township	Receipts	13,252.58	14,077.00	(824.42)
2014	Township	Disbursements	14,815.53	14,923.53	(108.00)
2014	Fire Fighting	Beginning Balance	11,606.54	11,815.28	(208.74)
2014	Fire Fighting	Receipts	36,588.36	35,763.94	824.42
2014	Fire Fighting	Disbursements	36,340.68	36,223.68	117.00
2014	Township	Ending Balance	3,205.68	3,792.14	(586.46)
2014	Fire Fighting	Ending Balance	11,854.22	11,355.54	498.68
2015	Township	Beginning Balance	3,205.68	3,792.14	(586.46)
2015	Fire Fighting	Beginning Balance	11,854.22	11,355.54	498.68
2015	Park and Recreation	Disbursements	2,483.00	2,700.00	(217.00)
2015	Park and Recreation	Ending Balance	2,444.60	2,227.60	217.00
2015	Township	Ending Balance	83.15	669.61	(586.46)
2015	Fire Fighting	Ending Balance	4,855.40	4,356.69	498.71

- The records presented indicated \$2,736.12 of disbursements were made in excess of the budgeted appropriations in the Fire Fighting fund in 2015.
- Compensation paid to the Clerk in 2014 was not in accordance with the salary resolution. The salary resolution indicated the Clerk was to be paid \$750, but the Clerk was actually paid \$625. Additionally, the W-2 issued for 2014 reported \$750 was paid to the Clerk and the 2014 Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) stated the Clerk's total compensation was \$750, instead of the \$625 actually paid.
- Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2013, 2014, and 2015.
- 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, 2013, 2014, and 2015.

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 14, 2016, with Michael C. Lykens. Any Official Response attached to this letter was not verified for accuracy.

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