



STATE OF INDIANA
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B46498

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June 23, 2016

TO: THE OFFICIALS OF CASS TOWNSHIP, GREENE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Cass 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 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.ifonline.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 records presented for review indicated the following disbursements in excess of budgeted appropriations:*


<u>Year</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2013	Township	\$ 237.56

- *In 2012 and 2013, office rent paid exceeded the amount budgeted by \$99 in each of the respective years. In 2015, office rent was underpaid by \$26.34. We requested the Trustee reimburse the Township \$171.66 for office rent overpaid.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012, 2014, or 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, 2012, 2014, or 2015.*
- *The Annual Financial Report for 2013 was not filed electronically until March 14, 2014, which was 14 days past the due date.*
- *The Township did not timely file a Certified Report 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 16, 2015, which is 16 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 April 11, 2016, with Lucas Sipes, Chairman of Township Board. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examine