



STATE OF INDIANA
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B46606

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July 14, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Adams 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.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 Report filed on Gateway for 2013, 2014, and 2015 did not match the Township's records.*

Years	Fund	Category	Amount Per Gateway	Amount Per Township Ledger	Difference
2013	Township	Beg Bal	\$ 60,582.06	\$ 61,241.90	\$ (659.84)
2013	Township Assist	Beg Bal	9,989.29	10,279.29	(290.00)
2013	Township	End Bal	63,043.90	63,703.74	(659.84)
2013	Township Assist	End Bal	11,560.09	11,850.09	(290.00)
2014	Township	Beg Bal	62,834.90	63,703.74	(868.84)
2014	Township Assist	Beg Bal	11,560.09	11,850.09	(290.00)
2014	Township	Disb	12,579.72	11,979.72	600.00
2014	Township Assist	Disb	2,425.38	3,025.38	(600.00)
2014	Township	End Bal	70,797.42	72,266.26	(1,468.84)
2014	Township Assist	End Bal	9,134.71	8,824.71	310.00
2015	Township	Beg Bal	71,543.88	72,266.26	(722.38)
2015	Township Assist	Beg Bal	9,134.71	8,824.71	310.00
2015	Levy Excess	Beg Bal	209.00	-	209.00
2015	Township	Disb	11,932.36	11,454.66	477.70
2015	Township Assist	Disb	3,346.53	3,846.53	(500.00)
2015	Township	End Bal	79,511.39	80,711.47	(1,200.08)
2015	Township Assist	End Bal	5,788.18	4,978.18	810.00
2015	Levy Excess	End Bal	209.00	-	209.00

- *Payroll taxes were not withheld from the compensation paid to Township Board members. Federal Form W-2 was not issued to the Township Board members.*
- *The Township paid penalties and interest charges of \$22.30 on March 25, 2015, to the Internal Revenue Service due to late filing of payroll taxes for 2014.*
- *Bank reconciliations were not completed during 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 May 9, 2016, with Ray Staller, Trustee.

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