



STATE OF INDIANA
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B46608

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July 14, 2016

TO: THE OFFICIALS OF MARION TOWNSHIP, ALLEN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Marion 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 Township's Annual Financial Reports 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.

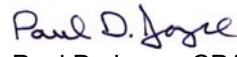
Current Period Comments

- *The Annual Financial Reports filed on Gateway for 2013, 2014, and 2015 contained a number of errors and did not properly reflect the financial activity of the Township. Corrections have been made to the 2015 Gateway Report.*

Years	Fund	Category	Amount Per Gateway	Amount Per Township Ledger	Difference
2013	Fire Fighting	Beginning Balance	\$ 20,673.35	\$ 14,259.97	\$ 6,413.38
2013	Cumulative Fire	Beginning Balance	70,978.97	30,819.34	40,159.63
2013	Fire Fighting	Ending Balance	14,259.97	7,846.59	6,413.38
2013	Cumulative Fire	Ending Balance	82,403.33	42,243.70	40,159.63
2014	Fire Fighting	Beginning Balance	28,519.94	14,259.97	14,259.97
2014	Cumulative Fire	Beginning Balance	82,403.33	42,243.70	40,159.63
2014	Fire Fighting	Ending Balance	18,440.75	4,180.78	14,259.97
2014	Cumulative Fire	Ending Balance	86,872.30	46,712.67	40,159.63
2015	Fire Fighting	Beginning Balance	18,440.75	4,180.78	14,259.97
2015	Cumulative Fire	Beginning Balance	86,872.30	46,712.67	40,159.63
2015	Fire Fighting	Ending Balance	19,054.37	4,794.40	14,259.97
2015	Cumulative Fire	Ending Balance	76,547.65	36,388.02	40,159.63

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 11, 2016, with Harold Kleine, Trustee and Marceil Kleine, Clerk. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner