



STATE OF INDIANA
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B46611

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July 14, 2016

TO: THE OFFICIALS OF ELMORE TOWNSHIP, DAVIESS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Elmore 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

- *Depository reconciliations of the fund balances to the bank account balances were not presented for review for 36 of 48 months during the review period. The prior Trustee did not provide reconciliations to the current Trustee.*
- *The Annual Financial Report filed on Gateway for 2015 did not match the Township's records as follows:*

<u>Year</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2015	Township Assistance	Beg Bal	\$ 16,626.37	\$ 16,642.10	\$ (15.73)
2015	Township Assistance	End Bal	16,765.23	16,780.96	(15.73)

- *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>
2012	Fire Fighting	\$ 76.30
2014	Fire Fighting	3,901.39
2015	Cumulative Fire	2,000.00

- *The Trustee's wages reported on the W-2s issued for 2013 did not agree with the actual amount paid to the Trustee.*
- *Payments made for mowing for 2013 and 2014 were not supported by a written contract.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. The 2012 100-R stated the Trustee's total compensation was \$7,620, but the Trustee actually was paid \$5,715 for 2012. The 2013 100-R stated the Trustee's total compensation was \$7,620, but the Trustee actually was paid \$7,467.20 in 2013.*
- *The Trustee's bond for 2013 was not on file in the County Recorder's Office.*
- *The Township did not present a Nepotism Policy for 2012, 2013, 2014, or 2015.*
- *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, 2013, 2014, or 2015.*
- *The Township did not present a Contracting Policy for 2012, 2013, 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, 2013, 2014, or 2015.*
- *The Annual Report for 2015 was not filed electronically until March 2, 2016, which was 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 or 2015. The reports were filed February 23, 2015, and March 1, 2016, which is 23 and 30 days past the due date, respectively.*

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 17, 2016, with Joshua M. Dove, Trustee, and Karen Dove, Township Clerk. Any Official Response attached to this letter was not verified for accuracy.

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