



STATE OF INDIANA
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B46616

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July 14, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Bogard 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 2015 did not match the Township's records as shown below:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2014	Township	Beg Bal	\$ 14,641.11	\$ 14,178.40	\$ 462.71
2014	Township	End Bal	19,931.78	19,469.07	462.71
2015	Township	Beg Bal	19,931.78	19,469.07	462.71
2015	Township	End Bal	27,387.27	26,924.56	462.71

- *Township Assistance Standards were not presented for review.*
- *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, or 2014. The Board members did not certify in writing that they had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2015.*
- *The Township did not have a Contracting Policy for 2012 or 2013.*
- *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, or 2014. The Board members did not certify in writing that they had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2015.*
- *The Township did not have a Nepotism Policy for 2012 or 2013.*
- *Payments made for fire protection for 2015 did not comply with the amount in the written contract. The Township paid \$500 more than the contract amount.*

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 19, 2016, with Amy Holstine, Trustee. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner