



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B46617

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

July 14, 2016

TO: THE OFFICIALS OF THE NOTTINGHAM TOWNSHIP, WELLS COUNTY, INDIANA

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

**Unresolved Comment from Prior Report**

- *The Township did not adopt a resolution establishing salaries of Township officers and employees for 2012 and 2014.*

**Current Period Comments**

- *The Annual Financial Reports filed on Gateway for 2012, 2013, and 2014 did not agree with the Financial and Appropriation Record.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2012	Township Assistance	Beginning Balance	\$ 33,053	\$ 4,812	\$ 28,241
2012	Township Assistance	Ending Balance	32,230	3,988	28,242
2013	Township Assistance	Beginning Balance	32,230	3,988	28,242
2013	Township Assistance	Ending Balance	30,743	2,502	28,241
2014	Township Assistance	Beginning Balance	30,678	2,502	28,176

- *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>
2013	Fire Fighting	\$ 816
2014	Cumulative Fire	1,141

- *Township Board members were paid without the Township withholding federal, state, and local taxes.*

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 5, 2011, with Mark Shaffer, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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