



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B46624

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July 14, 2016

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

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

<u>Year</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2015	Park and Recreation	Receipts	\$ 2,269.53	\$ 1,669.53	\$ 600.00
2015	Park and Recreation	Ending Balance	4,647.12	4,047.12	600.00

- The Township Board did not fix the salaries of Township officers and employees for the years 2012, 2014, and 2015. Salaries paid to the Trustee and the Clerk for the year 2013 exceeded the amounts established by the Board by \$280 and \$72, respectively. We instructed the Township to collect back the salary overpayments.*

- *The Township elected officers did not each certify in writing that they had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012, 2013, 2014, and 2015, as required by Indiana Code 36-1-20.2-16.*
- *The Township elected officers did not each certify that they had complied with Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2012, 2013, 2014, and 2015, as required by IC 36-1-21-6.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate for the years 2012 and 2015. Instead of reporting the salaries paid for those years, the Township reported the salaries approved for the years 2013 and 2016, 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 April 25, 2016, with Max J. Meyer, Trustee. Any Official Response attached to this letter was not verified for accuracy.



Paul D. Joyce, CPA  
State Examiner