



STATE OF INDIANA
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B46626

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July 15, 2016

TO: THE OFFICIALS OF CEDAR CREEK TOWNSHIP, ALLEN COUNTY, INDIANA

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

Unresolved Comment from Prior Report

- *The Payroll Deductions Fund had an overdrawn cash balance of \$2,172 at December 31, 2015.*


Current Period Comments

- *The Township overpaid the Internal Revenue Service by \$857.79 for payroll taxes in 2015.*
- *For the first three quarters of 2015, the Township incorrectly posted the Township's matching share of social security and medicare taxes to the payroll fund. The total amount incorrectly posted was \$1,313.87.*

- *The June 2013 Financial Institutions Tax distribution and the October 2013 Excise Tax advance distribution received from Allen County Auditor were incorrectly posted. A total amount of \$6,055.80 was posted to the Township fund in error. Amounts of \$96.59, \$4,260.43, and \$1,698.78 should have been posted to the Township Assistance, Firefighting, and Cumulative Fire funds, respectively.*
- *The Township Board did not fix the salaries of Township officers and employees for the review period.*
- *The Township elected officials did not certify that they had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31 of the years 2012, 2013, 2014, or 2015.*
- *The Township elected officials did not certify that they had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31 of 2013, 2014, or 2015. The Trustee also did not certify by December 31, 2012.*

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 18, 2016, with Carole Nadean Kruckeberg, Trustee. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner