



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B46878

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September 9, 2016

TO: THE OFFICIALS OF PLEASANT TOWNSHIP, GRANT COUNTY, INDIANA

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

Unresolved Comment from Prior Report

- *Depository reconciliations of the fund balances to the bank account balances were not completed for any month during the reporting period.*

Current Period Comments

- *The Annual Financial Report filed on Gateway for 2013 did not match the Township's records.*

<u>Year</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2013	Township	Disbursements	\$ 42,477	\$ 35,755	\$ 6,722
2013	Township	Ending Balance	20,205	26,928	(6,723)

- *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>
2014	Township Assistance	\$ 5,206
2015	Township Assistance	3,776
2015	Fire Fighting	7,500

- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. The 100-R for years 2012, 2013, 2014, and 2015 stated the Township Clerk's total compensation was \$3,600, but the amount the Township Clerk was paid was \$6,450 each year.*
- *The Township made payments for mowing in 2015 which were not supported by a written contract.*
- *Federal Form 1099 was not issued for qualifying payments made in 2012, 2013, 2014, and 2015. The payments were for contractual mowing and for office rent paid each year.*
- *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.*
- *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, and 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, and 2015.*

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 July 12, 2016, with Ted A. Tobias, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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