



STATE OF INDIANA
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B47035

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October 14, 2016

TO: THE OFFICIALS OF SHELBY TOWNSHIP, TIPPECANOE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Shelby Township (Township), for the period of January 1, 2011 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.

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 financial institution did not return the actual cancelled checks with the monthly bank statements, but instead only returned an optical image of the front side of the checks. The back side or endorsement side of the check was not returned.*
- The Annual Financial Report (AFR) filed for 2011 did not match the Township's records as shown below:*

Year	Fund	Category	Amount Per AFR	Amount Per Township Ledger	Difference
2011	Township	Beg Balance	\$ 29,218.20	\$ 29,900.12	\$ (681.92)
2011	Payroll Withholding	Beg Balance	681.92	-	681.92
2011	Township	Disbursements	23,975.17	24,580.03	(604.86)
2011	Payroll Withholding	Disbursements	1,209.77	527.90	681.87
2011	Township	Ending Balance	19,708.64	20,390.56	681.92
2011	Payroll Withholding	Ending Balance	681.92	-	681.92

- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. In 2012, the Trustee was paid \$9,845 but the 100-R stated \$10,595 and the Township Clerk was paid \$5,336 and the 100-R stated \$6,596.*
- *Township assistance standards were not established in accordance with Indiana Code 12-20-5.5-1 for calendar years 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 August 23, 2016, with Jerry Rooze, Trustee, and Carol Rooze, Deputy Trustee. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner