



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B47058

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)

October 21, 2016

TO: THE OFFICIALS OF SPENCER TOWNSHIP, DEKALB COUNTY, INDIANA

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

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.

**Current Period Comments**

- *Depository reconciliations of the fund balances to the bank account balances were not presented for 2012 through 2014. Fund balances did reconcile to the bank as of December 31, 2014.*
- *The Township's funds ledger did not include individual fund totals for receipts or disbursements and ending fund balances for 2012 and 2013. Therefore, we were unable to verify the ledger to individual fund amounts reported on Gateway. The ending balance for "Total All Funds" per the ledger agrees with the totals reported on Gateway for each year.*
- *The Township made payments for community services and cemetery care in advance of the actual date the services were provided in 2012 through 2015.*
- *The Township made payments for community services and cemetery care in 2015 that were not supported by written contracts.*

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 31, 2016, with Cheri Bushee, Trustee. Any Official Response attached to this letter was not verified for accuracy.

  
Paul D. Joyce, CPA  
State Examiner