



STATE OF INDIANA
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B47059

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October 21, 2016

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

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

- *Quarterly salary payments to the Trustee and Township Clerk were paid more than thirty days in advance for eight out of sixteen quarters. Quarterly payments for office rent were paid more than thirty days in advance for eleven out of sixteen quarters.*

Current Period Comments

- *Annual payments made to the DeKalb County Council on Aging were not supported by written contracts.*
- *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 AFR</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2013	Fire Fighting	Receipts	\$ 22,401.25	\$ 23,611.25	\$ (1,210.00)
2013	Fire Fighting	Ending Balance	78,360.06	79,570.04	(1,209.98)

- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate for 2014 and 2015. The 2014 Form 100-R reported net pay instead of gross pay. The 2015 100-R stated the Trustee's total compensation was \$8,500, but the Trustee actually was paid \$7,800. It also stated the Township Clerk's total compensation was \$6,800, but the Township Clerk actually was paid \$6,300.*

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 Sandra Harrison, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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