



STATE OF INDIANA
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B47061

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October 21, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Union 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 Comments from Prior Report

- *The Annual Financial Reports filed on Gateway for the years 2012, 2013, and 2014 did not properly reflect the financial activity of the Township. Differences between the amounts reported and the amounts recorded in the Township Ledger are as follows:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2012	Township	Receipts	\$ 21,906.84	\$ 790.41	\$ 21,116.43
2012	Township Assistance	Receipts	11,313.93	25,861.58	(14,547.65)
2012	Township	Disbursements	74,519.13	81,117.40	(6,598.27)
2012	Township Assistance	Disbursements	43,662.18	43,572.63	89.55
2012	Township	Ending Balance	204,684.75	176,970.05	27,714.70
2012	Township Assistance	Ending Balance	121,791.82	136,429.02	(14,637.20)
2013	Township	Beginning Balance	204,684.75	178,153.49	26,531.26
2013	Township Assistance	Beginning Balance	121,791.82	135,245.58	(13,453.76)
2013	Township	Receipts	2,152.47	3,670.86	(1,518.39)

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2013	Township Assistance	Receipts	\$ 9,809.71	\$ 9,701.34	\$ 108.37
2013	Township	Disbursements	45,177.22	48,831.90	(3,654.68)
2013	Township Assistance	Disbursements	29,885.65	29,690.54	195.11
2013	Township	Ending Balance	161,660.00	132,992.45	28,667.55
2013	Township Assistance	Ending Balance	101,715.88	115,256.38	(13,540.50)
2014	Township	Beginning Balance	161,660.00	132,981.79	28,678.21
2014	Township Assistance	Beginning Balance	101,715.88	115,267.04	(13,551.16)
2014	Township	Receipts	2,090.40	2,287.86	(197.46)
2014	Township Assistance	Receipts	7,992.00	30,801.42	(22,809.42)
2014	Township	Disbursements	45,774.51	45,806.09	(31.58)
2014	Township Assistance	Disbursements	18,418.60	18,429.48	(10.88)
2014	Township	Ending Balance	117,975.89	89,463.56	28,512.33
2014	Township Assistance	Ending Balance	91,289.28	127,638.98	(36,349.70)

- The Township disbursements exceeded the amounts appropriated as follows:

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2012	Township	\$ 35,307.40
2013	Township	3,021.90
2015	Township	1,611.06

Current Period Comments

- Monthly depository reconciliations of the fund balances to the bank account balances were not presented. The only available reconciliations were those prepared for December 31 of each year.
- The elected officers of the Township did not each certify in writing by December 31, 2012, 2013, 2014, and 2015 that they had not violated Indiana Code 36-1-20.2 (Nepotism).
- The elected officers of the Township did not each certify in writing by December 31, 2012, 2013, 2014, and 2015 that they had complied with Indiana Code 36-1-21 (Contracting With a Unit).

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 Craig Bassett, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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