



**STATE OF INDIANA**  
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B47062

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October 21, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Sheffield 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 Annual Financial Report (AFR) filed for 2011 and 2015 did not match the Township's records as shown below:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per</u> <u>AFR</u>	<u>Amount Per</u> <u>Township Ledger</u>	<u>Difference</u>
2011	Cumulative Fire Investment	Beginning Balance	\$ 32,121.14	\$ -	\$ (32,121.14)
2011	Cumulative Fire Investment	Receipts	1,851.12	-	(1,851.12)
2011	Cumulative Fire Investment	Disbursements	32,972.53	-	(32,972.53)
2015	Fire Fighting	Receipts	-	3,121.11	3,121.11
2015	Fire Fighting	Disbursements	-	3,121.11	3,121.11

- *The records presented indicated the following disbursements in excess of budgeted appropriations:*

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2014	Township	\$ 38,508.15
2015	Fire Fighting	3,121.11

- *The AFR for 2011 was not filed electronically until March 8, 2012, which was 8 days past the due date, and the AFR for 2012 was not filed until May 24, 2013, which was 84 days past the due date.*
- *The Township did not have the required meeting to review and adopt the AFR in accordance with Indiana Code 36-6-6-9 for 2012.*

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 18, 2016, with Pamela J. Crum, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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