



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B47063

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October 21, 2016

TO: THE OFFICIALS OF CLINTON TOWNSHIP, CASS COUNTY, INDIANA

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

The 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 Ledger for the years 2012 and 2013 was not presented.*
- *Payroll taxes were not withheld from the Board members compensation.*
- *The Township paid penalties and interest charges of \$191.71 on July 1, 2015, to the Internal Revenue Service due to late filing of quarterly payroll taxes for 2014.*
- *The Trustee's bond was insufficient per the Indiana code and was not properly recorded in the Recorder's office for the years 2012 through 2014. For 2015, the recorded amount was \$15,000. The Trustee is required to have an annual bond with a minimum coverage of \$30,000.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) was inaccurate for 2015. The 100-R stated the Trustee's and Clerk's compensation as net wages of \$3,774 and \$979.40, respectively, but the Trustee and Clerk were actually paid \$5,250 and \$1,250, respectively.*

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 May 18, 2016, with David Arnold, Trustee.

  
Paul D. Joyce, CPA  
State Examiner