



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B47109

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November 1, 2016

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

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

Current Period Comments

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

<u>Year</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2013	Township	\$ 2,007
2013	Rainy Day	1,189

- *Payments made for cemetery mowing in 2012 through 2015 and to the DeKalb County Council on Aging in 2015 were not supported by written contracts.*
- *The wages reported on the Trustee's W-2s issued for 2014 and 2015 did not agree with the actual amounts paid. Wages reported on the W-2s were \$3,500 each year and the actual amount paid was \$4,400 each year.*

- *The Annual Financial Report (AFR) for 2012 was not filed in Gateway until July 2, 2013, which was 123 days late. The AFR for 2013 was not filed in Gateway until April 16, 2014, which was 46 days late.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) for 2012 was not filed electronically until April 12, 2013, which was 71 days late.*

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 September 14, 2016, with Mark Jennings, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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