



STATE OF INDIANA
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B47123

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November 3, 2016

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

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

- *Depository reconciliations of the fund balances to the bank account balances were not presented for review for 2012 through 2014. As of December 31, 2014, we identified cash long in the amount of \$228.93.*

Current Period Comments

- *As of December 31, 2012, 2013, 2014, and 2015, the balance of the Total All Funds per the Township ledger did not agree with the sum of the individual funds.*

<u>Years</u>	<u>Total All Funds</u>	<u>Sum of Individual Funds</u>	<u>Difference</u>
2012	\$ 25,269.18	\$ 22,247.61	\$ 3,021.57
2013	24,200.23	20,865.64	3,334.59
2014	119,970.95	116,916.85	3,054.10
2015	130,316.96	130,199.19	117.77

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

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2012	Fire Fighting	\$ 5,243
2015	Township	485
2015	Fire Fighting	22,278

- The Annual Financial Report filed on Gateway for 2015 contained errors and did not match the Township's records.

<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	\$ 17,284.70	\$ 17,534.70	\$ (250.00)
2012	Township	Disbursements	20,450.52	20,200.52	250.00
2012	Township	Ending Balance	2,528.30	3,028.30	(500.00)
2012	Fire Fighting	Beginning Balance	46,007.87	40,870.73	5,137.14
2012	Fire Fighting	Ending Balance	16,253.62	11,116.48	5,137.14
2012	Levy Excess	Beginning Balance	71.25	-	71.25
2012	Levy Excess	Receipts	250.00	-	250.00
2012	Levy Excess	Ending Balance	321.25	-	321.25
2013	Township	Receipts	23,506.89	23,018.38	488.51
2013	Township	Disbursements	18,572.81	18,084.30	488.51
2013	Twp. Assistance	Receipts	1,815.17	4,066.08	(2,250.91)
2013	Twp. Assistance	Ending Balance	2,238.81	4,579.72	(2,250.91)
2013	Fire Fighting	Beginning Balance	14,567.46	11,307.86	3,259.60
2013	Fire Fighting	Receipts	32,877.64	35,282.65	(2,405.01)
2013	Fire Fighting	Ending Balance	9,428.25	8,573.66	854.59
2013	Rainy Day	Receipts	-	2,400.00	(2,400.00)
2013	Rainy Day	Disbursements	2,419.82	4,819.82	(2,400.00)
2013	Levy Excess	Beginning Balance	250.00	-	250.00
2013	Levy Excess	Disbursements	250.00	-	250.00
2014	Township	Receipts	22,651.23	21,950.28	700.95
2014	Township	Disbursements	22,784.52	22,695.45	89.07
2014	Township	Ending Balance	7,578.97	6,967.09	611.88
2014	Fire Fighting	Receipts	116,188.25	114,545.05	1,643.20
2014	Fire Fighting	Ending Balance	99,501.96	97,858.76	1,643.20
2015	Fire Fighting	Disbursements	67,507.67	66,277.82	1,229.85
2015	Fire Fighting	Ending Balance	103,898.21	105,128.06	(1,229.85)

- Payments made for cemetery mowing in 2012 through 2015 were not supported by written contracts.

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 19, 2016, with Stacey Crawl, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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