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B47149

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November 10, 2016

TO: THE OFFICIALS OF FAIRMOUNT TOWNSHIP, GRANT COUNTY, INDIANA

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

Unresolved Comments from Prior Report

- *The Annual Financial Reports for 2012, 2014, and 2015 were not filed electronically until March 20, 2013, March 30, 2015, and April 3, 2016, which were 19, 29, and 34 days late, respectively.*
- *The Township did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for years 2012, 2013, 2014, and 2015. The reports were filed on September 27, 2013, February 2, 2014, May 21, 2015, and March 26, 2016, which were 239, 2, 110, and 55 days late, respectively.*
- *The records presented for review indicated the following disbursements in excess of budgeted appropriations:*

<u>Year</u>	<u>Fund</u>	<u>Excess Amount</u> <u>Disbursed</u>
2013	Township	\$ 2,509
2013	Township Assistance	3,695

Current Period Comments

- *The Annual Financial Report filed on Gateway for 2013, 2014, and 2015 contained numerous 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>
2013	Fire Fighting	Receipts	\$ 57,192	\$ 57,207	\$ (15)
2014	Fire Fighting	Beginning Balance	180,991	181,006	(15)
2014	Cumulative Fire	Receipts	20,098	20,080	18
2014	Cumulative Fire	Ending Balance	57,608	57,590	18
2014	Township	Disbursements	19,377	19,348	29
2014	Township Assistance	Disbursements	17,627	17,621	6
2014	Fire Fighting	Disbursements	100,220	100,110	110
2014	Township	Ending Balance	6,582	6,611	(29)
2014	Township Assistance	Ending Balance	7,070	7,076	(6)
2014	Fire Fighting	Ending Balance	134,395	134,520	(125)
2014	Cumulative Fire	Ending Balance	57,608	57,590	18
2015	Township	Beginning Balance	6,582	6,611	(29)
2015	Township Assistance	Beginning Balance	7,070	7,076	(6)
2015	Fire Fighting	Beginning Balance	134,395	134,520	(125)
2015	Cumulative Fire	Beginning Balance	57,608	57,590	18
2015	Township	Receipts	18,356	18,353	3
2015	Township	Ending Balance	11,685	11,717	(32)
2015	Township Assistance	Ending Balance	19,372	19,378	(6)
2015	Fire Fighting	Ending Balance	137,388	137,513	(125)
2015	Cumulative Fire	Ending Balance	79,111	79,093	18

- *Depository reconciliations of the fund balances to the bank account balances were not presented for review for the year 2015.*
- *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.*
- *There were no minutes of meetings of the governing body presented for review after the meeting of February 2, 2015.*

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 29, 2016, with Sheila Dwigans, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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