



STATE OF INDIANA
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B47159

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November 10, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Mill 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 Comment from Prior Report

- 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	Township Assistance	\$ 8,906
2012	Cumulative Fire	5,797
2012	Park and Recreation	2,000
2013	Township Assistance	2,024
2015	Township Assistance	2,537
2015	Fire Fighting	2,568

Current Period Comments

- The Annual Financial Report (AFR) filed for 2013 and 2015 did not match the Township's records.

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per AFR</u>	<u>Amount per Township Ledger</u>	<u>Difference</u>
2013	Cumulative Fire	Beginning Balance	\$ 2,636	\$ 2,686	\$ (50.00)
2013	Township Assistance	Disbursements	107,573	107,374	199.00
2013	Fire Fighting	Disbursements	114,975	115,120	(145.00)
2013	Cumulative Fire	Disbursements	15,429	15,479	(50.00)
2013	Township Assistance	Ending Balance	117,393	117,592	(199.00)
2013	Fire Fighting	Ending Balance	15,590	15,445	145.00
2015	Fire	Receipts	-	83	(83.00)
2015	Township	Disbursements	38,917	38,453	464.00
2015	Township Assistance	Disbursements	109,146	110,487	(1,341.00)
2015	Fire	Disbursements	80,667	82,296	(1,629.00)
2015	Township	Ending Balance	168,617	169,081	(464.00)
2015	Township Assistance	Ending Balance	104,372	103,031	1,341.00
2015	Fire	Ending Balance	16,279	14,650	1,629.00
2015	Township	Ending Balance	-	83	(83.00)

- *Depository reconciliations of the fund balances to the bank account balances were conducted; however, some of the reconciliations contained variances that were not fully explained.*
- *Township Board members were paid without the Township withholding federal, state, and local taxes. Payments were reported on federal Form 1099 as nonemployee compensation.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate for the year 2015. The 100-R stated the Clerk's compensation was \$13,600, but the Clerk was actually paid \$15,600.*

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 22, 2016, with Karen S. Wood, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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