



STATE OF INDIANA
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B47182

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November 17, 2016

TO: THE OFFICIALS OF WEA TOWNSHIP, TIPPECANOE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Wea Township (Township), for the period of January 1, 2011 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

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

<u>Years</u>	<u>Fund</u>	<u>Excess Amount</u> <u>Disbursed</u>
2011	Township Assistance	\$ 9,859.43
2011	Fire Fighting	47,428.55
2011	Park and Recreation	4,163.51
2012	Township	18.37
2012	Fire Fighting	492.51
2012	Park and Recreation	7,671.47
2013	Township	600.69
2013	Fire Fighting	32,749.20
2014	Township	10,260.08
2015	Township	7,853.24

Current Period Comments

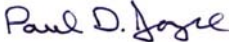
- *The Township Board did not fix the salaries of all officials and employees of the Township for 2015.*
- *The Annual Financial Report (AFR) filed for 2012 did not match the Township's records as shown below:*

<u>Year</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per AFR</u>	<u>Amount per Township Ledger</u>	<u>Difference</u>
2012	Parks & Recreation - Community Center	Receipts	\$ 6,462	\$ (1,538)	\$ 8,000
2012	Parks & Recreation - Community Center	Disbursements	13,715	5,715	8,000

- *The Township Board members were paid without the Township withholding federal, state, and local taxes for the years 2011, 2012, 2013, 2014, and 2015.*
- *W-2s or 1099s were not presented for review for 2011 or 2012. We could not verify that wages reported agreed with actual amounts paid to employees.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate for 2012, 2013, 2014, and 2015.*
- *Payments made for mowing in 2015 were not supported by a written contract.*
- *The Township paid interest in 2015 in the amount of \$14.16 for gas because the Township did not remit payments on a timely basis.*
- *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 2014. The report was filed February 7, 2015, which was seven days past the due date.*

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 Matt Koehler, Trustee. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner