



STATE OF INDIANA
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B47190

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November 18, 2016

TO: THE OFFICIALS OF SANDCREEK TOWNSHIP, BARTHOLOMEW COUNTY, INDIANA

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

- *The Township Ledger was not posted correctly. The pages were not subtotaled and/or totaled consistently; some cash balances were not calculated or carried forward correctly.*
- *Depository reconciliations of the fund balances to the bank account balances were not completed for January 1, 2012 through December 31, 2015.*

Current Period Comments


- *The Annual Financial Reports (AFR) filed on Gateway for 2012, 2013, 2014, did not match the Township's records. These errors have been corrected in the AFRs filed on Gateway. Differences between the AFR and ledger were as follows:*

Years	Fund	Category	Amount per AFR	Amount per Corrected Ledger	Difference
2012	Township	Beginning Balance	\$ 112,223.31	\$ 91,118.32	\$ 21,104.99
2012	Township	Disbursements	13,515.47	13,662.53	(147.06)
2012	Township	Ending Balance	114,429.07	93,177.02	21,252.05
2012	Rainy Day	Beginning and Ending Balance	-	3,721.00	(3,721.00)
2013	Township	Beginning Balance	105,195.88	93,177.02	12,018.86
2013	Township	Receipts	8,286.83	8,375.84	(89.01)
2013	Township	Disbursements	12,217.61	12,364.64	(147.03)
2013	Township	Ending Balance	101,265.10	89,188.22	12,076.88
2013	Township Assistance	Beginning Balance	31,874.29	47,683.27	(15,808.98)
2013	Township Assistance	Ending Balance	38,750.16	54,559.14	(15,808.98)
2013	Fire Fighting	Beginning Balance	6,192.74	6,320.00	(127.26)
2013	Fire Fighting	Ending Balance	4,051.71	4,178.97	(127.26)
2013	Rainy Day	Beginning and Ending Balance	-	3,721.00	(3,721.00)
2014	Township	Beginning Balance	101,265.10	89,188.22	12,076.88
2014	Township	Receipts	13,840.31	14,799.23	(958.92)
2014	Township	Disbursements	15,062.64	15,359.83	(297.19)
2014	Township	Ending Balance	100,042.77	88,627.62	11,415.15
2014	Township Assistance	Beginning Balance	38,750.16	54,559.14	(15,808.98)
2014	Township Assistance	Receipts	14,102.24	13,206.10	896.14
2014	Township Assistance	Ending Balance	42,812.80	57,725.64	(14,912.84)
2014	Fire Fighting	Beginning Balance	4,051.71	4,178.97	(127.26)
2014	Fire Fighting	Ending Balance	3,313.95	3,441.21	(127.26)
2014	Rainy Day	Beginning and Ending Balance	-	3,721.00	(3,721.00)
2015	Township	Beginning Balance	100,042.77	88,627.62	11,415.15
2015	Township	Disbursements	12,135.51	12,132.57	2.94
2015	Township	Ending Balance	101,765.63	90,353.42	11,412.21
2015	Township Assistance	Beginning Balance	42,812.80	57,725.64	(14,912.84)
2015	Township Assistance	Ending Balance	47,263.48	62,176.32	(14,912.84)
2015	Fire Fighting	Beginning Balance	3,313.95	3,441.21	(127.26)
2015	Fire Fighting	Ending Balance	2,978.55	3,105.81	(127.26)
2015	Rainy Day	Beginning and Ending Balance	-	3,721.00	(3,721.00)

- *Payments for phone services were paid for the entire year in advance in 2014 and 2015.*
- *The Township Board did not fix the salaries of Township officers and employees in 2012, 2013, 2014, or 2015.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) submitted for 2013 did not list the name or compensation for any employees.*
- *Payments made for mowing and fire protection were not supported by written contracts in 2012, 2013, 2014, or 2015.*
- *The Township did not have a Nepotism Policy for years 2012 and 2013.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012, 2013, 2014, or 2015.*
- *The Township did not have a Contracting Policy for years 2012 and 2013.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2012, 2013, 2014, or 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 March 8, 2016, with Sandra Bayles, Trustee. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner