



**STATE OF INDIANA**  
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B47191

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November 18, 2016

TO: THE OFFICIALS OF YORK TOWNSHIP, ELKHART COUNTY, INDIANA

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

**Current Period Comments**

- *The Township did not withhold federal taxes for or issue W-2's to Township Board members for 2012 through 2015.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was incomplete for years 2012 through 2015. The reports did not include Board members.*
- *The Annual Financial Report (AFR) filed on Gateway for 2013, 2014, and 2015 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	Township	Receipts	\$ 62,991	\$ 57,000	\$ 5,991
2013	Township	Disbursements	66,843	64,043	2,800
2013	Township	End Bal	66,168	62,978	3,190
2013	Cemetery	Receipts	-	5,991	(5,991)
2013	Cemetery	Disbursements	-	2,800	(2,800)

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per Gateway</u>	<u>Amount per Township Ledger</u>	<u>Difference</u>
2013	Cemetery	End Balance	\$ -	\$ 3,191	\$ (3,191)
2014	Township	Beg Bal	66,168	62,978	3,190
2014	Township	End Bal	102,639	99,449	3,190
2014	Cemetery	Beg Bal	-	3,191	(3,191)
2014	Cemetery	Disbursements	-	2,950	(2,950)
2014	Cemetery	End Bal	-	241	(241)
2014	Payroll	Receipts	-	904	(904)
2014	Payroll	End Bal	-	904	(904)
2015	Township	Beg Bal	102,639	99,449	3,190
2015	Township	Receipts	63,906	62,374	1,532
2015	Township	Disbursements	93,696	90,505	3,191
2015	Township	End Bal	72,850	71,318	1,532
2015	Cemetery	Beg Bal	-	241	(241)
2015	Cemetery	Disbursements	-	241	(241)
2015	Payroll	Beg Bal	-	904	(904)
2015	Payroll	Receipts	-	1,532	(1,532)
2015	Payroll	Disbursements	-	904	(904)
2015	Payroll	End Bal	-	1,532	(1,532)

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 October 17, 2016, with Christine Artley, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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