



STATE OF INDIANA
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B47192

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

November 18, 2016

TO: THE OFFICIALS OF MONROE TOWNSHIP, PIKE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Monroe 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 financial institution did not return the actual cancelled checks or copies of optical check images with the monthly bank statements for 2012, 2013, 2014, and 2015.*
- *The Annual Financial Reports (AFR) filed on Gateway for 2013, 2014, and 2015 contained a number of errors and did not properly reflect the financial activity of the Township.*

Years	Fund	Category	Amount per AFR	Amount per Ledger	Difference
2013	Township	Receipts	\$ 22,348.31	\$ 22,416.47	\$ (68.16)
2013	Levy Excess	Receipts	-	144.00	(144.00)
2013	Township	Disb.	14,422.66	14,456.32	(33.66)
2013	Township	End. Bal.	88,958.54	88,993.04	(34.50)
2013	Levy Excess	End. Bal.	-	144.00	(144.00)
2014	Township	Beg. Bal.	88,958.54	88,993.04	(34.50)
2014	Levy Excess	Beg. Bal.	-	144.00	(144.00)

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per AFR</u>	<u>Amount per Ledger</u>	<u>Difference</u>
2014	Firefighting	Receipts	\$ 18,444.40	\$ 18,588.40	\$ (144.00)
2014	Township	Receipts	22,968.70	22,824.70	144.00
2014	Levy Excess	Disb.	-	144.00	(144.00)
2014	Township	End. Bal.	96,640.24	96,530.74	109.50
2015	Township	Beg. Bal.	96,640.24	96,530.74	109.50
2015	Township	End. Bal.	103,471.10	103,361.60	109.50

Adjustments to the AFRs filed on Gateway were proposed to, approved, and made by the Trustee.

- The Trustee, Township Clerk, and Township Board members were paid without the Township withholding state and local taxes during 2012, 2013, 2014, and 2015.*
- Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.*
- The Township Board members did not certify in writing that they had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2013. Each elected officer did not certify in writing that they had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2014 and 2015.*
- The Township Board members did not certify in writing that they had not violated Indiana Code 36-1-21 (Contracting with a Unit) by December 31, 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, 2014 and 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 October 26, 2016, with Sandra K. Barrett, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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