



STATE OF INDIANA
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B47228

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 21, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Patoka 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.ifonline.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 Annual Financial Report (AFR) filed on Gateway for 2013 and 2014 did not match the Township's records.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per AFR</u>	<u>Amount per Ledger</u>	<u>Difference</u>
2013	Township	Receipts	\$ 19,956.94	\$ 15,947.94	\$ 4,009.00
2013	Township	End. Bal.	24,521.09	20,512.09	4,009.00
2014	Township	Beg. Bal.	24,521.09	20,512.09	4,009.00
2014	Township	Disb.	20,749.90	16,740.90	4,009.00


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

- *The Trustee, Township Clerk, and Township Board members of the Township were paid without the Township withholding state and local taxes during 2012, 2013, 2014, and 2015.*

- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. In 2012, the Township Clerk's annual salary reported was \$9,560, but the actual amount paid was \$9,840.*
- *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.*
- *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 2015. The report was filed on February 8, 2016, which is eight 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 October 27, 2016, with Joseph Melhiser, Trustee, and Richard Tisdale, Board President. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner