



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B47234

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November 21, 2016

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Madison 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 financial institution did not return the actual or optical images of cancelled checks with the monthly bank statements from January 1, 2012 to December 31, 2015.*
- *The Annual Financial Report (AFR) filed on Gateway for 2012 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>
2012	Township	Beg. Bal.	\$ 5,870.95	\$ 5,739.95	\$ 131.00
2012	Levy Excess	Beg. Bal.	-	131.00	(131.00)
2012	Township	Receipts	19,725.60	19,856.60	(131.00)
2012	Levy Excess	Receipts	131.00	-	131.00

Trustee was given adjustments noted in above schedule and they were approved and made on the Gateway report.

- *The Trustee, Township Clerk, and Township Board members were paid without the Township withholding state and local taxes during 2012. The Township Clerk and Board members were paid without the Township withholding state and local taxes during 2013.*
- *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.*

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 13, 2016, with Carol Sue Sutton, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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