



STATE OF INDIANA
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B47417

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December 30, 2016

TO: THE OFFICIALS OF ADAMS TOWNSHIP, CARROLL COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Adams 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 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</u> <u>AFR</u>	<u>Amount per</u> <u>Township Ledger</u>	<u>Difference</u>
2013	Township	Receipts	\$ 4,259.69	\$ 7,554.53	\$ (3,294.84)
2013	Township	Disb.	9,081.01	9,703.79	(622.78)
2013	Township	End Bal	19,164.23	21,836.29	(2,672.06)
2013	Township Assistance	Receipts	1,000.00	8.87	991.13
2013	Township Assistance	End Bal	16,178.56	15,187.43	991.13
2013	Fire Fighting	Receipts	12,107.87	12,122.36	(14.49)
2013	Fire Fighting	End Bal	20,489.77	20,504.26	(14.49)
2014	Township	Beg Bal	21,192.80	21,836.29	(643.49)
2014	Township	Receipts	7,848.90	6,527.93	1,320.97
2014	Township	End Bal	20,321.98	19,644.50	677.48

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per AFR</u>	<u>Amount per Township Ledger</u>	<u>Difference</u>
2014	Township Assistance	Beg Bal	\$ 15,191.76	\$ 15,187.43	\$ 4.33
2014	Township Assistance	Receipts	-	4.33	(4.33)
2014	Fire Fighting	Beg Bal	20,510.20	20,504.26	5.94
2014	Fire Fighting	Receipts	12,279.87	12,267.81	12.06
2014	Fire Fighting	End Bal	23,918.07	23,900.07	18.00


- The records presented for review indicated the following disbursements in excess of budgeted appropriations:

<u>Year</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2015	Township	\$ 3,418.52

- Dates and transactions indicated that the Trustee's and Township Clerk's salaries were paid in advance each quarter. The checks were written the first of the month each quarter, three months in advance of when it was earned. The rent payments to the Trustee were also paid at the beginning of each quarter.
- The Annual Financial Report (AFR) for 2015 was not filed electronically until March 31, 2016, which was 30 days past the due date.
- 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 2014 and 2015. The report was filed on February 19, 2015, and March 31, 2016, which was 19 days and 59 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 August 31, 2016, with Jamie Musall, Trustee.


Paul D. Joyce, CPA
State Examiner