



**STATE OF INDIANA**  
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B47419

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December 30, 2016

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

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

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**

- Records for 2012 were not made available for review. These included bank statements along with bank reconcilements, receipts, invoices and other supporting documentation, W-2s, and Township Assistance documentation including applications and supporting invoices.
- The Annual Financial Report (AFR) filed on Gateway for 2015 did not match the Township's records:

<u>Year</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per AFR</u>	<u>Amount per Township Ledger</u>	<u>Difference</u>
2015	Deer Creek UB Cemetery	Receipt	\$ 1,045.81	\$ 1,057.92	\$ (12.11)
2015	Deer Creek UB Cemetery	End Bal	7,440.54	7,452.65	(12.11)


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

<u>Year</u>	<u>Fund</u>	<u>Excess Amount</u> <u>Disbursed</u>
2012	Rainy Day	\$ 250.00

- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate for 2013 and 2014. The 100-R stated the Trustee's total compensation for 2013 and 2014 was \$6,075.96 and \$6,173.45 respectively, but the Trustee actually was paid \$4,875.96 in 2013 and \$4,973.45 in 2014.*

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 20, 2016, with Scott Ayres, Trustee.

  
Paul D. Joyce, CPA  
State Examiner