



STATE OF INDIANA
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B47420

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December 30, 2016

TO: THE OFFICIALS OF COLUMBIA TOWNSHIP, DUBOIS COUNTY, INDIANA

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

Unresolved Comment from Prior Report

- *Depository reconciliations of the fund balances to the bank account balances were not presented for any of the months during the current period. In comparing the bank transactions to the record transactions, the Financial Ledger contained errors in 2013 totaling \$670.23 which caused a reconciling item when reconciling cash at December 31, 2012, December 31, 2014, and December 31, 2015. These errors were due to the posting of gross payroll wages for the Township officials and employees, instead of, the net payroll wages as disbursements in the Total All Funds.*


Current Period Comments

- *The Trustee and the Township Board members did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012, 2013, 2014, and 2015.*
- *The Trustee and the Township Board members did not certify in writing that the officer had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 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. The 2012 100-R stated the Board members' total compensation was \$575 each, but each of them actually was paid \$570 in 2012. The 2014 100-R stated one Board member's total compensation was \$579, but the Board member was paid \$570 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 November 21, 2016, with Larry G. Hall, Trustee. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner