



STATE OF INDIANA
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B47423

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December 30, 2016

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

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

- *Depository reconciliations of the fund balances to the bank account balances were not presented for all the months in 2012.*
- *Optical images of the cancelled checks were not presented for the period December 2012 to December 2015. Starting in December 2012, the financial institution stopped returning the optical image of the cancelled checks with the monthly bank statements.*
- *The records presented indicated the Township fund disbursements were in excess of budgeted appropriations by \$650.80 and \$25 for 2012 and 2014, respectively.*
- *Receipts were deposited later than the first and fifteenth of the month for 2012, 2013, 2014, and 2015. The County Auditor distributes tax money to the Township monthly which was held by the Township for 1 to 63 days after the required deposit date.*
- *The Township Board did not fix the salaries of the Township officials and employees for the years 2012, 2013, 2014, and 2015 as required by Indiana Code 36-6-6-10(b).*

- *The Township Board members were paid in 2012 without the Township withholding any applicable federal, state, and local taxes.*
- *The Township entered into a cemetery maintenance agreement in 2012, 2013, 2014, and 2015 which made provisions for payments of certain cemeteries on a per mowing basis. For the monthly payments made, no supporting documentation was presented to show the dates of the mowing or any other work performed.*
- *Five payments in 2012, 2013, and 2014 were observed for the purchase of postage which did not contain adequate supporting documentation.*
- *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 November 22, 2016, with Mark Kieffner, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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