



**STATE OF INDIANA**  
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B47690

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February 13, 2017

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Democrat 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 Comment contained herein describes the identified reportable instance 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***

- The Township did not comply with directives of Internal Revenue Service by issuing a 1099 for office rent to the Trustee for the years of 2012, 2013, 2014, and 2015. The amount of office rent paid to the Trustee each year was \$1,500.

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 Pam Lesh, Clerk.

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