



STATE OF INDIANA
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B47713

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February 21, 2017

TO: THE OFFICIALS OF OREGON TOWNSHIP, STARKE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Oregon 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 records presented indicated the following disbursement in excess of budgeted appropriations.*

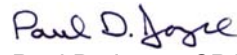
<u>Year</u>	<u>Fund</u>	<u>Excess Amount</u> <u>Disbursed</u>
2012	Township Assistance	\$ 105

- *Employees of the Township were paid without the Township withholding state and local taxes.*
- *The 2012 fire contract was not presented.*

- *The 2014 and 2015 fire contract included a clothing allowance of \$100 per year to be paid for each active member of the Oregon Township volunteer fire department, but they were paid \$300 per year for each active member.*
- *Minutes of the Township meetings were not approved or signed by the Township Board.*
- *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. The 2015 100-R stated the Trustee's total compensation was \$10,800, but the Trustee actually was paid \$10,500 and the Township Clerk's total compensation was \$5,885, but the Township Clerk actually was paid \$5,665.*

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 January 4, 2017, with Mark Allen, Trustee.


Paul D. Joyce, CPA
State Examiner