



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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January 22, 2024

TO: THE OFFICIALS OF LAURAMIE TOWNSHIP, TIPPECANOE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Lauramie Township (Township), Tippecanoe County, for the period of January 1, 2019 to December 31, 2022, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

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 Township's Annual Financial Reports filed by management can be found on the Gateway Website: www.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.

Comments

APPROPRIATIONS

Condition and Context

Township Fund expenditures related to Salaries and Wages and Other Personal Services exceeded appropriations by \$9,234, \$433, \$433, and \$308 for 2019, 2020, 2021, and 2022, respectively.

In addition, total expenditures exceeded the budgeted appropriations for the Township Fund by \$29,787, \$2,775, and \$87 for 2019, 2021, and 2022, respectively. Total expenditures exceeded the budgeted appropriations for the Parks and Recreation Fund by \$6,712, \$7,413, and \$6 for 2019, 2020, and 2021, respectively.

Criteria

Indiana Code 6-1.1-18-6 states:

"(a) The proper officers of a political subdivision may transfer money from one major budget classification to another within a department or office if:

- (1) they determine that the transfer is necessary;

(2) the transfer does not require the expenditure of more money than the total amount set out in the budget as finally determined under this article; and

(3) the transfer is made at a regular public meeting and by proper ordinance or resolution.

(b) A transfer may be made under this section without notice and without the approval of the department of local government finance."

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

COMPENSATION AND BENEFITS

Condition and Context

The Township did not provide an official annual salary resolution or ordinance, or other documentation setting and approving the salaries of Township officers and employees for any fiscal year of the engagement period.

Criteria

Indiana Code 36-6-6-10(c) states:

"The township legislative body shall fix the compensation of all officers and employees of the township. Compensation shall be established using annual, monthly, or biweekly salary schedule. An elected township officer is not required to report hours worked and may not be compensated on the number of hours worked."

The township board should record the salaries so fixed in the township board minutes. A type of format for recording these salaries should be the existing format of Township Form No. 17. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 2)

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

The Schedule of Cash and Investment Balances - Regulatory Basis is presented as other information. It has not been subjected to any auditing procedures, and, accordingly, we do not express an opinion or provide any assurance on it.

SCHEDULE OF CASH AND INVESTMENT
BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 12-31-22
Township General	\$ 75,209
Parks and Recreation	13,271
Township Assistance	22,298
Firefighting	485,967
Rainy Day	14,066
Cumulative Fire	85,538
Ruby Parks Trust fund	6,517
payroll deductions	188
Cemetary trust fund	6,876
Fire Equipment Debt	5,761
Mary Erlenbach Trust	286
Total	\$ 715,977

Any Official Response to the Comments, incorporated within this report, was not verified for accuracy.

The contents of this report were communicated to Morris Lynn Beck, Trustee; Joe Sturm, Secretary of the Township Board; and Harold Tull, Chair of the Township Board, on January 15, 2024.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner