



STATE OF INDIANA
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B43973

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July 31, 2014

TO: THE OFFICIALS OF ALBION TOWNSHIP, NOBLE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Albion Township (Township), for the period of January 1, 2010 to December 31, 2013, 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 *generally accepted auditing standards*. 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 Township's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/. For years 2011 and later, 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 following payments were made from the Township Assistance Fund: (1) on four separate occasions to the Central Noble Food Pantry totaling \$2,800 for food, toiletries, and other supplies; (2) to LEAP of Noble County in the amount of \$500 for learning services; and, (3) to the Noble County Library in the amount of \$500 for a kids program. These payments were made without an approved application for assistance and were not for the benefit of an eligible individual. The payments were not in compliance with the Township's adopted assistance standards.*
- *The activity of the Levy Excess Fund was omitted from the 2012 and 2013 Annual Reports as filed in the gateway System. Therefore, receipts and the ending cash balance were understated by \$300 for 2012 and the beginning cash balance and disbursements were understated by \$300 for 2013.*

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 June 9, 2014, with Casey Myers, Trustee.


Paul D. Joyce, CPA
State Examiner