



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B43976

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July 31, 2014

TO: THE OFFICIALS OF WAYNE TOWNSHIP, JAY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Wayne 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/](http://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 Annual Financial Reports filed for 2011 and 2013 contained errors and did not properly reflect the financial activity of the Township.*

Years	Fund	(Beginning Balance, Receipt, Disbursements, End Balance) Category	Amount Per Gateway	Amount Per Township Ledger	Difference
2011	Township	Beginning balance	\$ 236,551	\$ 236,563	\$ (12)
2011	Township Assistance	Beginning balance	76,003	76,037	(34)
2011	Township	Receipts	24,337	26,846	(2,509)
2011	Township Assistance	Receipts	77,568	76,599	969
2011	Fire Fighting	Receipts	54,872	53,687	1,185
2011	Township Assistance	Disbursements	67,596	67,480	116
2011	Township	End balance	207,890	210,411	(2,521)
2011	Township Assistance	End balance	85,975	85,156	819
2011	Fire Fighting	End balance	116,095	114,910	1,185
2013	Township Assistance	Disbursements	77,542	77,259	283

- *The Township paid salaries in advance of the actual date the services were provided for all months during the review period except for three.*

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 3, 2014, with James E. Brewster, Trustee, and Ruth A. Arnold, Chairman of the Township Board

  
Paul D. Joyce, CPA  
State Examiner