



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B45490

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November 12, 2015

TO: THE OFFICIALS OF MONROE TOWNSHIP, KOSCIUSKO COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Monroe Township (Township), for the period of January 1, 2012 to December 31, 2014, 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.

Unresolved Comments From Prior Report

- *No reconciliations of bank to record balances were presented for review.*
- *Records presented for review indicated the following disbursements in excess of budgeted appropriations:*

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2012	Township	\$ 566
2012	Township Assistance	221
2012	Fire Fighting	1,065
2013	Fire Fighting	3,054
2014	Township	626

Current Period Comments

- *The Township paid both the employee and employer share of Social Security and Medicare taxes for the Trustee and the Clerk but did not withhold the employee share from their payroll checks. This resulted in overpayments of \$1,537.65 to the Trustee and \$286.88 to the Clerk. (See additional Special Investigation Report for charges relating to these overpayments.)*
- *The Township made annual payments of \$500 to the local food pantry that were not supported by a written contract.*

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 23, 2015, with Joshua Spangle, Trustee.

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