



STATE OF INDIANA
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B46365

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May 20, 2016

TO: THE OFFICIALS OF THE STOCKTON TOWNSHIP, GREENE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of the Stockton 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 statement, 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 financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks for 2012, 2013, and 2014. The back side or endorsement side of the checks was not returned.*
- *The following fund had an overdrawn cash balance at December 31:*

<u>Year</u>	<u>Fund</u>	<u>Amount Overdrawn</u>
2012	Cumulative Fire	\$ <u>350.95</u>

- *Several payments were observed which contained payments for sales tax.*
- *The Trustee's bond was not on file at the County Recorder's Office for 2012.*
- *The Township did not timely file a Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2014. The report was filed on February 23, 2015, which is 23 days past the due date.*
- *The Township did not timely file their Annual Financial Report for 2013 with the Indiana State Board of Accounts. The report was filed on April 2, 2014, which is 32 days past the due date.*

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 March 17, 2016, with Donna Smith, Trustee, and George Skeel, Chairman of the Township Board. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner