



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B46519

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

June 28, 2016

TO: THE OFFICIALS OF VAN BUREN TOWNSHIP, CLAY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Van Buren 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 statements, 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.

**Unresolved Comments from Prior Report**

- *The Annual Financial Report filed on Gateway for 2012 contained a number of errors and did not properly reflect the financial activity of the Township.*

<u>Year</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2012	Township	Receipts	\$ 64,090.14	\$ 43,981.14	\$ 20,109.00
2012	Township	Disbursements	65,648.16	45,539.06	20,109.00
2012	Township	End Bal	89,614.56	77,655.42	11,959.14


- *The Township Board did not fix the salaries of all officers and employees for the review period.*
- *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.*

## **Current Period Comments**

- *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 2012. The report was filed on February 5, 2013, which is five days past the due date.*
- *Depository reconciliations of the fund balances to the bank account balances were not presented for review for 11 months during the review period. Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliation contained errors.*
- *Receipts were not properly posted to the Township Ledger. In one instance, a distribution received in June 2013 was posted twice. In another instance, a distribution from September 2013 was not completely posted.*
- *The Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. The 2013, 2014, and 2015 Form 100-R did not include the Trustee's total compensation.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012, 2013, 2014, and 2015.*
- *The Township did not have a Contracting Policy for 2012, 2013, 2014, and 2015.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-21 (Contracting with a Unit) by December 31, 2012, 2013, 2014, and 2015.*
- *Several payments were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records. No supporting documentation was presented for review for claims tested in 2012, 2014, and 2015. In addition, payment was issued for gift cards for food from the Township Assistance fund. However, records presented for review did not have supporting documentation showing a receipt for payment or tracking the issuance of food gift cards to Township Assistance recipients.*

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 April 18, 2016, with Charles J. Thompson, Trustee.

  
Paul D. Joyce, CPA  
State Examiner