



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B46684

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)

July 28, 2016

TO: THE OFFICIALS OF EEL TOWNSHIP, CASS COUNTY, INDIANA

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

**Current Period Comments**


- *The Annual Financial Report filed on Gateway for 2013 did not match the Township's records.*

<u>Year</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
2013	Township	Beg Bal	\$ 69,066.99	\$ 69,096.99	\$ (30.00)
2013	Township	Receipt	229,045.22	229,015.22	30.00
2013	Payroll W/H	Disb	-	271.93	(271.93)
2013	Payroll W/H	End Bal	-	(271.93)	271.93

- *The Payroll Withholding Fund was overdrawn by \$271.93 at December 31, 2013.*
- *Payroll taxes were not withheld from the compensation paid to Township Board members.*
- *There were three instances where the vendor was paid prior to the services being performed. The total of all payments made in advance was \$425.00.*

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 21, 2016, with Michael Fincher, Trustee.

  
Paul D. Joyce, CPA  
State Examiner