



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B47451

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

December 30, 2016

TO: THE OFFICIALS OF CLAY TOWNSHIP, CARROLL COUNTY, INDIANA

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

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 Reports (AFR) filed on Gateway for 2012, 2013, and 2014 did not match the Township's records.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per AFR</u>	<u>Amount per Township Ledger</u>	<u>Difference</u>
2012	Fire Debt	Beg Bal	\$ 42,421.07	\$ 14,604.45	\$ 27,816.62
2012	Fire Debt	End Bal	42,255.78	14,439.16	27,816.62
2013	Fire Debt	Beg Bal	42,255.78	14,439.16	27,816.62
2013	Fire Debt	End Bal	41,580.95	13,764.33	27,816.62
2014	Fire Debt	Beg Bal	41,580.95	13,764.33	27,816.62
2014	Fire Debt	End Bal	27,816.62	-	27,816.62

- *The Township did not timely file a Certified Report 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 7, 2015, which was seven 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 September 19, 2016, with Marla Milazzo, Trustee.


Paul D. Joyce, CPA
State Examiner