



STATE OF INDIANA
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B47457

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 PERRY TOWNSHIP, TIPPECANOE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Perry Township (Township), for the period of January 1, 2011 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.

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 records presented for review indicated the following disbursements in excess of budgeted appropriations.*

<u>Year</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2013	Rainy Day	\$ 1,899.48

- *Depository reconciliations of the fund balances to the bank account balances were conducted; however, the December 31, 2015, reconciled bank balance was \$28,593.55 and the ledger balance of all funds was \$31,063.41, a \$2,469.86 difference.*
- *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. The back side, or endorsement side, was not returned.*

- *The Annual Financial Report (AFR) filed for 2011, 2014, and 2015 did not match the Township's records as shown below:*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount per AFR</u>	<u>Amount per Township Ledger</u>	<u>Difference</u>
2011	Township Fund	Disbursements	\$ 35,035.24	\$ 34,909.82	\$ 125.42
2014	Township Fund	Receipts	33,243.20	33,243.00	0.20
2014	Township Fund	Ending Balance	11,682.06	11,702.49	(20.43)
2014	Fire Fighting	Receipts	-	60,098.97	60,098.97
2014	Fire Fighting	Disbursements	-	60,098.97	60,098.97
2014	Cumulative Fire	Receipts	-	63,072.06	63,072.06
2014	Cumulative Fire	Disbursements	-	63,072.06	63,072.06
2015	Township Fund	Beginning Balance	11,682.06	11,702.49	(20.43)
2015	Township Fund	Ending Balance	19,174.21	19,194.64	(20.43)
2015	Fire Fighting	Receipts	-	1,943.99	1,943.99
2015	Fire Fighting	Disbursements	-	1,943.99	1,943.99
2015	Cumulative Fire	Receipts	-	2,076.86	2,076.86
2015	Cumulative Fire	Disbursements	-	2,076.86	2,076.86

- *The Township Board did not fix the salaries of all officers and employees for 2011, 2012, 2013, 2014, or 2015.*
- *Payments made for the contractual services were not supported by a written contract in 2011, 2012, 2013, or 2014.*

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 October 27, 2016, with Frank Cederquist, Trustee, and Phyllis J. McKinley, former Trustee. Any Official Response attached to this letter was not verified for accuracy.

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