



STATE OF INDIANA
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B47458

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December 30, 2016

TO: THE OFFICIALS OF LAURAMIE TOWNSHIP, TIPPECANOE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Lauramie 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 financial institution did not return actual cancelled checks with the monthly bank statements as required by Indiana Code 5-15-6-3(a) during the 2015 calendar year.*
- *The records presented for review indicated the following disbursements in excess of budgeted appropriations:*


<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2013	Fire Fighting	\$ 43,608.28
2014	Fire Fighting	21,178.53

- *Payments made for fire protection and mowing were not supported by written contracts for 2012, 2013, 2014, and 2015.*
- *The Township did not fix the salaries of Township officers and employees for 2011, 2012, 2013, and 2015.*

- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was incomplete for 2015. The Trustee and three Township Board members were not included.*
- *W-2s were not presented for all Township employees for 2015.*
- *Township Assistance Standards were not established for calendar year 2011 in accordance with Indiana Code 12-20-5.5-1.*
- *The Township did not have the required meeting to review and adopt the annual report in accordance with Indiana Code 36-6-6-9 for 2014 or 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, 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 September 26, 2016, with M. Lynn Beck, Trustee; Tom Osborne, Township Board member; and Bill Easterbrook, former Trustee. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner