



STATE OF INDIANA
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B47459

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December 30, 2016

TO: THE OFFICIALS OF GERMAN TOWNSHIP, BARTHOLOMEW COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of German 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 Comment contained herein describes the identified reportable instance 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 Comment From Prior Report

- *The Annual Financial Reports (AFR) filed on Gateway for 2012, 2013, 2014, and 2015 did not match the Township's records. These errors have been corrected in the AFRs filed on Gateway. Differences between the AFR and ledger were as follows:*

Years	Fund	Category	Amount per AFR	Amount per Correct Ledger	Difference
2012	Rainy Day	Beginning Balance	\$ 5,121.61	\$ 9,092.22	\$ (3,970.61)
2012	Township	Receipts	59,639.26	60,000.92	(361.66)
2012	Township	Disbursements	41,157.76	46,554.28	(5,396.52)
2012	Township	Ending Balance	57,481.92	52,447.06	5,034.86
2012	Rainy Day	Ending Balance	5,121.61	9,092.22	(3,970.61)
2013	Rainy Day	Beginning Balance	10,243.22	9,092.22	1,151.00
2013	Township	Beginning Balance	57,481.92	52,447.06	5,034.86
2013	Township	Receipts	55,585.79	56,081.96	(496.17)
2013	Township	Disbursements	37,561.74	39,020.84	(1,459.10)
2013	Township	Ending Balance	75,505.97	69,508.18	5,997.79
2013	Rainy Day	Ending Balance	10,243.22	9,092.22	1,151.00
2013	Fire Fighting	Receipts	38,842.35	39,214.37	(372.02)
2013	Fire Fighting	Ending Balance	36,799.36	37,171.38	(372.02)

Years	Fund	Category	Amount per AFR	Amount per Correct Ledger	Difference
2014	Rainy Day	Beginning Balance	\$ 10,243.22	\$ 9,092.22	\$ 1,151.00
2014	Township	Beginning Balance	75,505.97	74,892.30	613.67
2014	Township	Receipts	45,365.67	48,208.52	(2,842.85)
2014	Township	Disbursements	41,176.21	53,918.96	(12,742.75)
2014	Township	Ending Balance	79,695.43	69,181.86	10,513.57
2014	Rainy Day	Ending Balance	10,243.22	9,092.22	1,151.00
2014	Fire Fighting	Beginning Balance	36,799.36	37,171.38	(372.02)
2014	Fire Fighting	Receipts	37,116.49	37,340.97	(224.48)
2014	Fire Fighting	Ending Balance	28,915.85	29,512.35	(596.50)
2014	Cumulative Fire	Receipts	93,661.16	94,227.66	(566.50)
2014	Cumulative Fire	Ending Balance	68,328.37	68,894.52	(566.15)
2014	Township Assistance	Receipts	75,244.29	76,249.31	(1,005.02)
2014	Township Assistance	Disbursements	64,431.66	59,023.23	5,408.43
2014	Township Assistance	Ending Balance	28,493.73	34,907.48	(6,413.75)
2015	Rainy Day	Beginning Balance	10,243.22	9,092.22	1,151.00
2015	Township	Beginning Balance	79,695.43	69,181.86	10,513.57
2015	Township	Receipts	61,572.64	64,972.15	(3,399.51)
2015	Township	Disbursements	51,304.77	55,840.33	(4,535.56)
2015	Township	Ending Balance	89,963.30	78,313.68	11,649.62
2015	Rainy Day	Ending Balance	10,243.22	9,092.22	1,151.00
2015	Fire Fighting	Beginning Balance	28,915.85	29,512.35	(596.50)
2015	Fire Fighting	Ending Balance	17,605.59	18,202.09	(596.50)
2015	Cumulative Fire	Beginning Balance	68,328.37	68,894.52	(566.15)
2015	Cumulative Fire	Ending Balance	107,366.83	107,932.98	(566.15)
2015	Township Assistance	Beginning Balance	28,493.73	34,907.48	(6,413.75)
2015	Township Assistance	Receipts	66,457.78	66,461.78	(4.00)
2015	Township Assistance	Ending Balance	31,396.50	37,814.25	(6,417.75)

Current Period Comments

- In 2014, \$6,918.96 in excess of the budgeted appropriation was disbursed in the Township fund.
- 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.
- 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.
- The Township did not timely file the Annual Financial Report with the Indiana State Board of Accounts for the year 2012. The report was filed on March 17, 2013, which was 16 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 28, 2016, with Chris West, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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