



**STATE OF INDIANA**  
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B47481

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December 30, 2016

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

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

- *Official bonds were not purchased for the years 2012, 2013, 2014, and 2015.*
- *The Township has not properly closed-out the Dog Fund on their records. As of December 31, 2015, the Township continued to maintain a balance of \$285 in this fund.*
- *Records for 2012 through 2014 and part of 2015 were not made available for examination. These included bank statements, bank reconcilements, receipts, invoices and other supporting documentation, W-2s (Wage and Tax Statement), and Township Assistance documentation including applications and supporting invoices.*
- *The records presented indicated the following disbursements in excess of budgeted appropriations:*

<u>Year</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2012	Township	\$ 1,370.98
2012	Fire Fighting	7,023.00
2012	Fire Debt	3,798.68
2013	Fire Fighting	28,598.00
2013	Fire Debt	5,143.35

- *Payroll taxes were not withheld from the compensation paid to the Township Board members for the years 2012 through 2015, and the Trustee and Township Clerk for 2015.*
- *Federal Form W-2s were not issued to the Township Board members for 2012 through 2015 or to the Trustee and Township Clerk in 2015.*
- *The Township did not have nepotism or contracting policies in effect for the year 2014.*
- *The Annual Financial Report for the year 2014 was not filed electronically until March 15, 2015, which was 14 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 August 23, 2016, with Joseph W. Pear, Trustee.

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