



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B47483

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December 30, 2016

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

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

- *Payroll taxes were not withheld from Township Board members' compensation for the years 2012, 2013, or 2014 and W-2 forms were not issued.*
- *The Township Board members were overpaid for 2015 by \$38.25 each. The salary overpayments were reimbursed to the Township.*

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 15, 2016, with Alan D. Jackson, Trustee.

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