



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B47558

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](http://www.in.gov/sboa)

January 20, 2017

TO: THE OFFICIALS OF CALIFORNIA TOWNSHIP, STARKE COUNTY, INDIANA

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

- *Employees of the Township were paid without the Township withholding state and local taxes.*
- *Several payments were observed which did not contain adequate supporting documentation such as receipts, invoices, and other public records. Specifically, per the contract with the fire department, firefighters were entitled to \$200 each for clothing and vehicle allowances each year. For 2013 and 2014, the \$200 allowance per fire fighter was paid to the fire department; however, information was not provided on the number of firefighters who qualified for the allowance.*
- *Prescribed Mileage Claim Form Number 101 was not completed for mileage reimbursements. The Trustee used a computer spreadsheet that did not include the actual locations and nature of the business to be able to determine if the claim was accurate or valid. Reimbursements ranged from \$1,014.00 to \$1,127.20 per year.*
- *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.*

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 November 28, 2016, with Judy Ahlenius, Trustee.

  
Paul D. Joyce, CPA  
State Examiner