



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B47726

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)

February 23, 2017

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

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

- *The investment interest of \$198.81, \$146.19, \$86.06, and \$47.88 was not reflected in the ledger of the Township for the years 2012, 2013, 2014, and 2015, respectively.*
- *Monroe Township did not comply with directives of the Internal Revenue Service related to the issuance of 1099 forms for rent paid to the Trustee. The amount paid was \$2,200.00 each year for the years 2012, 2013, 2014, and 2015. Additionally, no 1099 forms were issued to independent contractors for the mowing of the Township Cemeteries.*

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 December 5, 2016, with Sarah Hanaway, Trustee.

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