

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

SUPPLEMENTAL COMPLIANCE REPORT

OF

BOSTON TOWNSHIP

WAYNE COUNTY, INDIANA

January 1, 2012 to December 31, 2015



**FILED**  
05/24/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Patrick Stack	01-01-11 to 12-31-18
Chairman of the Township Board	Todd Lafuse	01-01-12 to 12-31-14
	Patricia A. Ravinet	01-01-15 to 12-31-16
	Todd Lafuse	01-01-17 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BOSTON TOWNSHIP, WAYNE COUNTY, INDIANA

This report is supplemental to our examination report of Boston Township (Township), Wayne County, for the period from January 1, 2012 to December 31, 2015. It has been provided as a separate report so that the reader may easily identify the Examination Result and Comment that pertains to the Township. It should be read in conjunction with our Financial Statements Examination Report of the Township, which provides our opinion on the Township's financial statements. This report may be found at [www.in.gov/sboa](http://www.in.gov/sboa).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Result and Comment, incorporated within this report, was not verified for accuracy.

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

March 29, 2017

BOSTON TOWNSHIP, WAYNE COUNTY  
EXAMINATION RESULT AND COMMENT

**APPROPRIATIONS**

The records presented for examination indicated the following disbursements in excess of budgeted appropriations:

<u>Years</u>	<u>Fund</u>	<u>Excess Amounts Disbursed</u>
2012	Cumulative Fire	\$ 13,276
2012	Fire Equipment	545
2015	Cumulative Fire	15,281

Indiana Code 6-1.1-18-4 states in part: "... proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

BOSTON TOWNSHIP, WAYNE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on March 29, 2017, with Patrick Stack, Trustee.