

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

COMPLIANCE REPORT  
OF  
LAFAYETTE TOWNSHIP  
MADISON COUNTY, INDIANA  
January 1, 2012 to December 31, 2016



**FILED**  
06/26/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Stephen D. Anderson	01-01-11 to 12-31-18
Chairman of the Township Board	Terry Bailey	01-01-12 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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)

TO: THE OFFICIALS OF LAFAYETTE TOWNSHIP, MADISON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of LaFayette Township (Township), Madison County, for the period January 1, 2012 to December 31, 2016, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Results and Comments contained herein describe the identified reportable instances 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 Results and Comments, incorporated within this report, was not verified for accuracy.

The Annual Financial Reports filed by the Township can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

May 11, 2017

LAFAYETTE TOWNSHIP, MADISON COUNTY  
RESULTS AND COMMENTS

***PAYROLL DEDUCTIONS***

The Township did not withhold federal taxes (Social Security and Medicare) from Township Board members.

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

***CONTRACTS***

Payments made for mowing services were not supported by a written contract or invoices. Total payments by year were \$2,922 (2012), \$3,495 (2013), \$4,521 (2014), \$3,210 (2015), and \$3,967 (2016).

Payments made or received for contractual services must be supported by a written contract. Each unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

LAFAYETTE TOWNSHIP, MADISON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 11, 2017, with Stephen D. Anderson, Trustee.