

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

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



FILED
07/25/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Linda G. Harrison (deceased)	01-01-11 to 09-29-13
	(Vacant)	09-30-13 to 10-24-13
	Helen L. Sowers	10-25-13 to 12-31-14
	Anna Denise Mitchell	01-01-15 to 12-31-18
Chairman of the Township Board	Greg Cutrell	01-01-12 to 12-31-14
	Joe Tolbert	01-01-15 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VERMILLION TOWNSHIP, VERMILLION COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Vermillion Township (Township), Vermillion 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 17, 2017

VERMILLION TOWNSHIP, VERMILLION COUNTY
RESULTS AND COMMENTS

APPROPRIATIONS

In 2015, Township fund disbursements were in excess of budgeted appropriations in the amount of \$2,677.

Indiana Code 6-1.1-18-4 states in part: ". . . the 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."

SUPPORTING DOCUMENTATION

There were several checks written for which there was no supporting documentation presented. The only documentation available for these disbursements were memorandum entries on the ledger or checks. A special investigation report has been issued to address these disbursements.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

VERMILLION TOWNSHIP, VERMILLION COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 17, 2017, with Anna Denise Mitchell, Trustee.