

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

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



**FILED**  
09/29/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Judy A. Harris	01-01-11 to 12-31-18
Chairman of the Township Board	Sandra S. Cooprider	01-01-12 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CURRY TOWNSHIP, SULLIVAN COUNTY, INDIANA

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

July 31, 2017

CURRY TOWNSHIP, SULLIVAN COUNTY  
RESULTS AND COMMENTS

**OPTICAL CHECK IMAGES**

The financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the checks was not returned.

Indiana Code 5-15-5.1-10(a) states in part:

"Each . . . local government shall:

- (1) Make and preserve records containing adequate and proper documentation of . . . essential transactions of the . . . local government to protect the legal and financial rights of the government . . ."

Indiana Code 26-2-8-111 states in part:

"(a) If a law requires that certain records be retained, that requirement is met by retaining an electronic record of the information in the record that:

- (1) accurately reflects the information set in the record after it was first generated in its final form as an electronic record or otherwise; and
- (2) remains accessible for later reference. . . .

(e) If a law requires retention of a check, that requirement is satisfied by retention of an electronic record of the information on the front and back of the check in accordance with subsection (a). . . ."

**ANNUAL FINANCIAL REPORT ERRORS**

The Annual Financial Reports for 2012, 2013, 2014, 2015, and 2016 filed on Gateway contained errors in payroll withholdings and investment transactions and did not match the Township records.

Years	Fund	Category	Amount per Gateway	Amount per Township Ledger	Difference
2012	Payroll Fund	Disbursements	\$ 6,300.77	\$ 7,600.55	\$ (1,299.78)
2012	Payroll Fund	End Bal	(1,196.75)	(2,496.53)	1,299.78
2013	Payroll Fund	Beg Bal	(1,196.75)	(2,496.53)	1,299.78
2013	Payroll Fund	End Bal	(219.79)	(1,519.57)	1,299.78
2013	Township	Disbursements	139,369.14	128,082.65	11,286.49

CURRY TOWNSHIP, SULLIVAN COUNTY  
RESULTS AND COMMENTS  
(Continued)

Years	Fund	Category	Amount per Gateway	Amount per Township Ledger	Difference
2013	Township	End Bal	105,870.91	117,157.40	(11,286.49)
2014	Payroll Fund	Beg Bal	(219.79)	(1,519.57)	1,299.78
2014	Payroll Fund	End Bal	857.87	(441.91)	1,299.78
2015	Payroll Fund	Beg Bal	857.87	(441.91)	1,299.78
2015	Payroll Fund	End Bal	(1,552.65)	(2,852.43)	1,299.78
2016	Payroll Fund	Beg Bal	(1,552.65)	(2,852.43)	1,299.78
2016	Payroll Fund	End Bal	(801.57)	(2,101.35)	1,299.78

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Non-compliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

**OVERDRAWN CASH BALANCES**

The following funds had overdrawn cash balances at December 31:

Years	Fund	Amount Overdrawn
2012	Payroll Withholding	\$ 2,496.53
2013	Payroll Withholding	1,519.57
2014	Payroll Withholding	441.91
2015	Payroll Withholding	2,852.43
2016	Payroll Withholding	2,101.35

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

CURRY TOWNSHIP, SULLIVAN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 31, 2017, with Judy A. Harris, Trustee; Karen Eldridge, Township Board member; and James Lear, Township Board member.