

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

COMPLIANCE REPORT
OF
LIBERTY TOWNSHIP
PORTER COUNTY, INDIANA
January 1, 2013 to December 31, 2016



FILED
03/22/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Beth Underwood	01-01-11 to 12-31-18
Chairman of the Township Board	Edward Seykowski	01-01-11 to 12-31-14
	Jeffery Larson	01-01-15 to 12-31-15
	Jacquelyn M. Sterling	01-01-16 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LIBERTY TOWNSHIP, PORTER COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Liberty Township (Township), Porter County, for the period of January 1, 2013 to December 31, 2016, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The 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.

The Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, are presented as other information. They have not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on them.

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

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

February 5, 2018

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OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Reports information can be found on the Indiana Gateway for Government Units (Gateway) website: <https://gateway.ifionline.org/>. The statements presented herein are presented as other information and are derived from the Township's Annual Financial Reports information and have not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, ending and beginning balances may differ.

LIBERTY TOWNSHIP, PORTER COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2013 and 2014

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Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
Township	\$ 88,327	\$ 69,932	\$ 59,923	\$ 98,336	\$ 83,124	\$ 58,109	\$ 123,351
Township Assistance	52,861	66,886	58,727	61,020	62,761	60,247	63,534
Fire Fighting	133,116	219,062	221,230	130,948	239,433	219,830	150,551
Excess Levy	-	975	-	975	85	-	1,060
Cumulative Fire	<u>563,262</u>	<u>52,541</u>	<u>175</u>	<u>615,628</u>	<u>54,295</u>	<u>-</u>	<u>669,923</u>
Totals	<u><u>\$ 837,566</u></u>	<u><u>\$ 409,396</u></u>	<u><u>\$ 340,055</u></u>	<u><u>\$ 906,907</u></u>	<u><u>\$ 439,698</u></u>	<u><u>\$ 338,186</u></u>	<u><u>\$ 1,008,419</u></u>

LIBERTY TOWNSHIP, PORTER COUNTY
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
 AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2015 and 2016

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15	Receipts	Disbursements	Cash and Investments 12-31-16
Township	\$ 123,350	\$ 74,493	\$ 67,441	\$ 130,402	\$ 89,279	\$ 70,282	\$ 149,399
Township Assistance	63,534	56,163	65,828	53,869	56,291	61,471	48,689
Fire Fighting	150,551	193,477	220,430	123,598	219,377	230,452	112,523
Excess Levy	1,059	-	-	1,059	2,428	1,059	2,428
Cumulative Fire	669,923	46,124	-	716,047	54,719	16	770,750
Totals	<u>\$ 1,008,417</u>	<u>\$ 370,257</u>	<u>\$ 353,699</u>	<u>\$ 1,024,975</u>	<u>\$ 422,094</u>	<u>\$ 363,280</u>	<u>\$ 1,083,789</u>

LIBERTY TOWNSHIP, PORTER COUNTY
RESULT AND COMMENT

PAYMENTS TO ATTORNEYS

The same comment appeared in prior Report B42122.

The Township paid \$800 annually to an attorney for the years 2013, 2014, 2015, and 2016 without providing a Form 1099-MISC to the attorney or to the Internal Revenue Service.

Instructions for Form 1099-MISC states in part: ". . . The term 'attorney' includes a law firm or other provider of legal services. Attorneys' fees of \$600 or more paid in the course of your trade or business are reportable in box 7 of Form 1099-MISC. . . ."

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

LIBERTY TOWNSHIP, PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 5, 2018, with Beth Underwood, Trustee.