

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

COMPLIANCE REPORT
OF
NEW DURHAM TOWNSHIP
LAPORTE COUNTY, INDIANA
January 1, 2014 to December 31, 2017



FILED
01/03/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Phillip J. Hannon	01-01-11 to 12-31-18
Chairman of the Township Board	James Ingram	01-01-11 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF NEW DURHAM TOWNSHIP, LAPORTE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of New Durham Township (Township), LaPorte County, for the period of January 1, 2014 to December 31, 2017, 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 non-compliance 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 Schedule of Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, is presented as other information. It has not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on it.

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

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

September 21, 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 schedule presented herein is presented as other information and is derived from the Township's Annual Financial Reports information and has not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, balances may differ.

NEW DURHAM TOWNSHIP, LAPORTE COUNTY
 SCHEDULE OF CASH AND INVESTMENT
 BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

Fund	Cash and Investments 12-31-17
Township Fund	\$ 25,208
Riverboat Fund	144,734
Township Assistance Fund	7,846
Fire Fighting Fund	40,782
Rainy Day Fund	35,584
Levy Excess Fund	3,004
Cumulative Fire (Bldg/Rem/Equip) Fund	109,333
Payroll Deduction Fund	<u>(4,769)</u>
Total	<u>\$ 361,722</u>

NEW DURHAM TOWNSHIP, LAPORTE COUNTY
RESULT AND COMMENT

OVERDRAWN CASH BALANCES

The payroll deduction fund was overdrawn as of December 31st, in each year of our engagement period. The overdrawn balances reported were as follows:

<u>Years</u>		<u>Overdrawn Balances as of December 31st</u>
2014	\$	1,805
2015		2,308
2016		4,176
2017		4,769

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)

NEW DURHAM TOWNSHIP, LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 21, 2018, with Phillip J. Hannon, Trustee.