



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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December 20, 2022

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, 2018 to December 31, 2021, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Management is responsible for preparing and maintaining its accounting records and related documents, as well as compliance with applicable state laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

The Township's Annual Financial Reports filed by management can be found on the Gateway Website: www.gateway.ifionline.org.

The Comments contained herein describe the identified reportable instances of noncompliance found as a result of the procedures we performed. Our procedures were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Comments

OVERDRAWN CASH BALANCES

The same comment also appeared in prior Reports B39729, B44240, and B51712.

Condition and Context

The Payroll Deduction Fund had an overdrawn cash balance of \$4,311, \$907, \$656, and \$1,729 at December 31, 2018, 2019, 2020, and 2021, respectively.

Criteria

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)

This report is intended solely for the information and use of management, governance, and others within the organization. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

The Schedule of Cash and Investment Balances - Regulatory Basis, 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.

SCHEDULE OF CASH AND INVESTMENT
BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 12-31-21
Township Fund	\$ 61,154
Riverboat Fund	186,925
Township Assistance Fund	54,851
Fire Fighting Fund	68,932
Rainy Day Fund	10,584
Levy Excess Fund	5,437
Cumulative Fire (Bldg/Rem/Equip) Fund	79,080
Payroll Deduction Fund	<u>(1,729)</u>
Total	<u>\$ 465,234</u>

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

The contents of this report were communicated to Phillip Hannon, Trustee, on November 17, 2022.

Respectfully,



Beth Kelley, CPA, CFE
Deputy State Examiner