

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

EXAMINATION REPORT
OF
WASHINGTON TOWNSHIP
PIKE COUNTY, INDIANA
January 1, 2007 to December 31, 2009



FILED
05/19/2010

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Judy White	01-01-07 to 12-31-10
Chairman of the Township Board	Marvin L. Flint	01-01-07 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF WASHINGTON TOWNSHIP, PIKE COUNTY, INDIANA

We have examined the financial information presented herein of Washington Township (Township), for the period of January 1, 2007 to December 31, 2009. The Township's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above present fairly, in all material respects, the financial information of the Township for the years ended December 31, 2007, 2008, and 2009, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

The Schedule of Capital Assets, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the basic financial information. It has not been subjected to the examination procedures applied to the basic financial information and, accordingly, we express no opinion on it.

STATE BOARD OF ACCOUNTS

April 28, 2010

WASHINGTON TOWNSHIP, PIKE COUNTY
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Years Ended December 31, 2007, 2008, And 2009

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds:				
Township	\$ 48,418	\$ 51,616	\$ 36,165	\$ 63,869
Dog	270	-	-	270
Township Assistance	122,633	18,807	33,394	108,046
Firefighting	55,720	41,652	33,079	64,293
Levy Excess	-	608	-	608
Fiduciary Fund:				
Payroll Withholdings	-	4,870	3,885	985
Totals	<u>\$ 227,041</u>	<u>\$ 117,553</u>	<u>\$ 106,523</u>	<u>\$ 238,071</u>

	Cash and Investments 01-01-08	Receipts	Disbursements	Cash and Investments 12-31-08
Governmental Funds:				
Township	\$ 63,869	\$ 70,217	\$ 41,243	\$ 92,843
Dog	270	-	270	-
Township Assistance	108,046	16,469	23,796	100,719
Firefighting	64,293	43,354	34,309	73,338
Levy Excess	608	-	608	-
Fiduciary Fund:				
Payroll Withholdings	985	5,754	5,796	943
Totals	<u>\$ 238,071</u>	<u>\$ 135,794</u>	<u>\$ 106,022</u>	<u>\$ 267,843</u>

	Cash and Investments 01-01-09	Receipts	Disbursements	Cash and Investments 12-31-09
Governmental Funds:				
Township	\$ 92,843	\$ 68,942	\$ 47,119	\$ 114,666
Township Assistance	100,719	13,873	26,129	88,463
Firefighting	73,338	44,314	45,359	72,293
Fiduciary Fund:				
Payroll Withholdings	943	5,847	5,893	897
Totals	<u>\$ 267,843</u>	<u>\$ 132,976</u>	<u>\$ 124,500</u>	<u>\$ 276,319</u>

The accompanying notes are an integral part of the financial information.

WASHINGTON TOWNSHIP, PIKE COUNTY
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The Township was established under the laws of the State of Indiana. The Township provides the following services: public safety, health and social services, culture and recreation, and general administrative services.

Note 2. Fund Accounting

The Township uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the Township in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the Township on or prior to December 31 of the year collected.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the Township to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

WASHINGTON TOWNSHIP, PIKE COUNTY
NOTES TO FINANCIAL INFORMATION
(Continued)

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Township contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the Township authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

WASHINGTON TOWNSHIP, PIKE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2009

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Machinery and equipment	\$ <u>6,828</u>
Total governmental activities, capital assets not being depreciated	<u>\$ <u>6,828</u></u>

WASHINGTON TOWNSHIP, PIKE COUNTY
EXAMINATION RESULTS AND COMMENTS

BOARD MINUTES

Some minutes of meetings of the governing body were not presented for examination. Minutes of meetings of the governing board presented for examination did not disclose all proceedings that took place and decisions made by the Township Board. The resolution setting salaries for each calendar year (Prescribed Form 17) was not mentioned in the minutes. Reorganization of the Board and Board of Finance, documentation of public hearings and approval of the minutes of the prior meeting were not documented in the minutes of the Township Board.

IC 5-14-1.5-4(b) states:

"As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.
- (5) Any additional information required under IC 5-1.5-2-2.5."

ANNUAL REPORT NOT FILED ELECTRONICALLY

The Trustee did not file the Township Annual Report electronically.

IC 5-11-1-4 states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be filed electronically, in a manner prescribed by the state examiner that is compatible with the technology employed by the political subdivision."

LIST OF EMPLOYEES NOT FILED WITH COUNTY TREASURER

Officials or employees of the Township had money due from the Township, but a list of such employees was not certified to the County Treasurer.

IC 6-1.1-22-14(a) states in part:

"On or before June 1 and December 1 of each year . . . the disbursing officer of each political subdivision . . . shall certify the names and addresses of each person who has money due the person from the political subdivision to the treasurer of each county in which the political subdivision is located."

WASHINGTON TOWNSHIP, PIKE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

PRESCRIBED FORMS

The following prescribed forms were not in use or were not used properly:

Township Form 1C, Financial and Appropriation Report - was not maintained in the manner prescribed. The official record contained numerous posting, classification, and mathematical errors. Fund balances frequently were not carried forward the subsequent month. The approved appropriations were not posted to the Financial and Appropriations Record.

Township Form 15 - Township Annual Reports were incomplete, did not reflect the financial transactions of all funds, contained mathematical errors and various parts of the reports (receipts and disbursements), reported in Part 2, 3A, and 3B were not in agreement with Part 1, Statement of Receipts, Disbursements and Balances. The 2007, 2008, and 2009 Annual Reports were filed late.

General Payroll Form 99B Employee's Earnings Record - was not maintained in the manner prescribed. The Employee's Earnings Record was incomplete, did not reflect all compensation paid to employees and did not reflect the net pay and check number, etc. The withholdings recorded on the Employee's Earnings Record were not in agreement with the withholdings posted to the Financial and Appropriations Record.

General Fund 100-R - Certified Report of Names, Addresses, Duties and Compensation of Public Employees was not filed with the State Examiner in compliance with IC 5-11-13-1.

General Form 369 - Capital Asset Ledger was not maintained in the manner prescribed. Fixed assets were not classified by type and the ledger was not totaled.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

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. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were noted.

Record balances were not reconciled to the depository balances. The Financial and Appropriation Record reflect some receipts were posted to more than one fund; therefore, the sum of receipts by fund did not agree with the receipts within the all funds column in the Township Ledger.

IC 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

WASHINGTON TOWNSHIP, PIKE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

- (1) The Financial and Appropriation Record did not reflect the proper amount withheld. Gross wages less the deductions did not agree with the net wages paid. The payroll deductions posted to the Financial and Appropriation Record did not agree with the deductions posted to the Employee's Earnings Records. Not all compensation was posted to the Employee's Earnings Records which resulted in overpayments to the Township Clerk/Township Assistance Investigator and the Cemetery Caretaker during 2008 and 2009 (See Compensation and Benefit Overpayment Examination Result and Comment).
- (2) The Trustee provided the Employee's Earnings records to a tax consultant to complete the quarterly Federal 941s and Employee W-2s. The Employee's Earnings Records did not reflect all compensation for some employees and under reported the gross wages of some employees; therefore, the Federal 941's and W-2s did not reflect the proper amount for gross wages for some employees but did reflect the proper withholdings on all but the caretaker's compensation. (See Compensation and Benefit Overpayment Examination Result and Comment)
- (3) The Financial and Appropriation Record did not reflect the fund balances of the Levy Excess Fund and Dog Fund and year-to-date totals were not carried forward from month to month.
- (4) Checks were issued out of numerical sequence and in one instance, the amount of the check was changed after the check was removed from the check register and posted to the ledger. The carbon copy of the check did not agree with the optical image of the check and the amount posted to the ledger.
- (5) Proper procedures for correcting errors were not implemented.
- (6) Not all deposits were recorded to the ledger. Checks and receipts were not always posted in the proper amount.
- (7) Records were not maintained in a timely manner. As of April 28, 2010, the Financial and Appropriation Ledger had not been posted for the months of January, February, and March 2010.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

WASHINGTON TOWNSHIP, PIKE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

A similar comment appeared in a prior report.

BUDGETED LINE ITEMS

Disbursements for employee compensation, the Public Employees' Retirement Fund costs, and the employer and employee's share of social security and medicare costs were frequently classified to the other services and charges line item within the Township Fund, rather than the personal services line item of the Township Fund and payroll withholdings, column M-6 of the Financial and Appropriation Record.

Disbursements should be paid from the proper fund and properly authorized line items. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

COMPENSATION AND BENEFIT OVERPAYMENTS

Township Clerk

The Township Clerk/Township Assistance Investigator was overpaid \$212.05 for 2008 and \$540.00 for 2009. The Township Clerk/Township Assistance Investigator agreed to repay the overpayments totaling \$742.05 via 2010 payroll reductions.

Cemetery Caretaker

The Cemetery Caretaker's contract dated March 1, 2007, for the 2007 calendar year, was in the amount of \$5,500, to provide care and upkeep of designated cemeteries. The contract stated in part: "Caretaker . . . shall provide all equipment, tools and other items necessary for him to perform under this contract." The Caretaker was compensated \$7,500 in 2007 resulting in an overpayment of \$2,000 during 2007.

The Cemetery Caretaker's contract dated March 3, 2008, for the 2008 calendar year, was in the amount of \$5,500, to provide care and upkeep of designated cemeteries. No time records or invoices were presented for examination to reflect when the services were performed. The Caretaker was compensated \$8,775 in 2008 resulting in an overpayment of \$3,275 during 2008.

The Cemetery Caretaker's contract dated March 12, 2009, for the 2009 calendar year, was in the amount of "\$7,000 plus \$2,500 for extra clean ups due to storms for designated cemeteries." The total of all payments made to the Caretaker in 2009 was \$14,076.10 resulting in an overpayment of \$4,576.10 during 2009.

WASHINGTON TOWNSHIP, PIKE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

The Caretaker received payments in excess of the annual contracts in an amount totaling \$9,851.10 for the three year period ended December 31, 2009. The 2007 and 2008 caretaker contracts, signed in March of each year, stated in part, "Caretaker . . . shall provide all equipment, tools and other items necessary for him to perform under this contract." Due to a breakdown of the caretaker's equipment, the Trustee purchased a commercial mower and weedeater. There were no time records or invoices presented for examination to reflect when services were performed. Payments were made in advance of the receipt of services for 2008 and 2009 and there was no supporting documentation for any of the payments made to the caretaker. The Trustee agreed to recoup the overpayments totaling \$9,851.10 via 2010 payroll reductions.

\$1,700 was paid to the Caretaker for costs incurred for string and fuel for the mower and weedeater. No supporting documentation such as receipts and invoices was presented for examination. Due to the lack of supporting information, the validity and accountability for monies disbursed to the caretaker could not be established.

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Supporting documentation such as receipts, invoices, bills, and other public records must be available for examination 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 13)

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 statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 17)

Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Governmental units have a responsibility to collect amounts owed the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

PENALTIES, INTEREST, AND OTHER CHARGES

The Trustee did not comply in a timely manner with directives of the Internal Revenue Service and the Indiana Department of Revenue, incurring penalty and interest on erroneous, late or non-payment of federal and state taxes.

Penalties and interest totaling \$57.62, \$5.14 and \$24.05 were paid to the Indiana Department of Revenue and the Internal Revenue Service on October 10, 2007, December 18, 2008, and August 13, 2009, respectively.

WASHINGTON TOWNSHIP, PIKE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Each governmental unit is responsible for compliance with all rules, regulations, guidelines, and directives of the Internal Revenue Service and the Indiana Department of Revenue. All questions concerning taxes should be directed to these agencies. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

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. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Officials and employees have the duty to pay claims and remit taxes in a timely manner. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit. Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

PAYROLL DEDUCTIONS

Township Board Members each received \$779.71, \$818.70, and \$818.70 in payments made for the calendar years 2007, 2008, and 2009, respectively, without payroll deductions for taxes. A similar comment appeared in a prior report. The minutes did not reflect that salaries and wages were set during 2009 for the 2010 calendar year and Prescribed Form 17 - Resolution Establishing Salaries of Township Officers and Employees was not presented for examination.

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. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Each governmental unit is responsible for compliance with all rules, regulations, guidelines, and directives of the Internal Revenue Service and the Indiana Department of Revenue. All questions concerning taxes should be directed to these agencies. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

WASHINGTON TOWNSHIP, PIKE COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

Officials and employees have the duty to pay claims and remit taxes in a timely manner. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit. Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

RECORDS OF HOURS WORKED

The Clerk/Township Assistance Investigator was paid salaries from more than one fund and/or department. A record of hours worked was not presented for examination.

IC 5-11-9-4(b) states in part: ". . . records be maintained showing which hours were worked each day by officers and employees . . . employed . . . in more than one (1) position by the same public agency . . ."

WASHINGTON TOWNSHIP, PIKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 28, 2010, with Judy White, Trustee. The official concurred with our findings.