

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

EXAMINATION REPORT
OF
WASHINGTON TOWNSHIP - SPECIAL
HENDRICKS COUNTY, INDIANA
January 1, 2010 to December 31, 2011



FILED
10/02/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Township Officials	2
Transmittal Letter	3
Examination Results and Comments:	
Advance Payment of Compensation	4
Official Bond	4
Exit Conference.....	5
Summary of Charges	6
Affidavit	7

TOWNSHIP OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Ronnie D. Austin (deceased)	01-01-07 to 12-27-10
	Greg Hurst (Interim)	12-28-10 to 12-31-10
	Donald Hodson, Jr.	01-01-11 to 12-31-14
Chairman of the Township Board	Susan Webb	01-01-10 to 12-31-10
	Douglas Elmore	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF WASHINGTON TOWNSHIP

We have examined the records of the Washington Township Trustee for the period from January 1, 2010 to December 31, 2011, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Washington Township for the years 2010 and 2011.

STATE BOARD OF ACCOUNTS

July 9, 2012

WASHINGTON TOWNSHIP - SPECIAL
HENDRICKS COUNTY
EXAMINATION RESULTS AND COMMENTS

ADVANCE PAYMENT OF COMPENSATION

Ronnie D. Austin, former Trustee, was paid in advance of performing the Trustee's duties. On September 15, 2010, he received check Number 018638 in the amount of \$16,685.69 for the remaining trustee wages approved on the 2010 Salary Ordinance. The endorsement on the back of the check was "Ronnie Austin." On December 27, 2010, he passed away, four days prior to the end of his term.

Ronnie D. Austin, former Trustee, was compensated for four days in which services were not provided and, therefore, we are requesting repayment of \$1,038.40 from the Estate of Ronnie D. Austin, former Trustee (deceased). (See Summary of Charges, page 6)

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)

OFFICIAL BOND

The following official bonds were filed in the Office of the County Recorder:

Ronnie D. Austin, former Trustee, was bonded with Pekin Insurance for \$120,000 for the period November 1, 2009 to December 31, 2010. Austin then obtained a rider to increase coverage to \$300,000 for the period November 1, 2010 to December 31, 2010.

Indiana Code 5-4-1-5.1(b) states in part: "Every elected or appointed officer, official, deputy, or employee of a political subdivision . . . shall file the bond in the office of the county recorder . . ."

WASHINGTON TOWNSHIP - SPECIAL
HENDRICKS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 9, 2012, with Donald Hodson, Jr., Trustee; Douglas Elmore, Chairman of the Township Board; and Pat McLaughlin, Deputy Trustee. The officials concurred with our examination findings.

WASHINGTON TOWNSHIP - SPECIAL
HENDRICKS COUNTY
SUMMARY OF CHARGES

	Charges	Credits	Balance Due
Estate of Ronnie D. Austin, former Trustee (deceased):			
Advance Payment of Compensation, page 4	\$ 1,038.40	\$ -	\$ 1,038.40

AFFIDAVIT

STATE OF INDIANA)
Madison COUNTY)

I, Stephanie Wendel, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of Washington Township, Hendricks County, Indiana, for the period from January 1, 2010 to December 31, 2011, is true and correct to the best of my knowledge and belief.

Stephanie Wendel
Field Examiner

Subscribed and sworn to before me this 26 day of September, 2012

Carolyn A. Wilson
Notary Public

My Commission Expires: CAROLYN A. WILSON
Notary Public, State of Indiana
County of Residence: County of Madison
~~My Commission Expires June 18, 2015~~