

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

VAN BUREN TOWNSHIP

CLAY COUNTY, INDIANA

January 1, 2010 to December 31, 2011



**FILED**  
01/17/2013



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Paul H. Hackett Charles J. Thompson	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Chairman of the Township Board	Pete Taylor	01-01-10 to 12-13-12



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF VAN BUREN TOWNSHIP, CLAY COUNTY, INDIANA

We have examined the accompanying financial statements of Van Buren Township (Township), for the years ended December 31, 2010 and 2011. The financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on the financial statements 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 statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis noted above is a different basis than that used in the prior period.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Township for the years ended December 31, 2010 and 2011, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the Township's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Township's management, Township Board, and others within the entity and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

November 13, 2012

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## FINANCIAL STATEMENTS

The financial statements and accompanying notes were approved by management of the Township. The financial statements and notes are presented as intended by the Township.

VAN BUREN TOWNSHIP, CLAY COUNTY  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For The Year Ended December 31, 2010

Fund	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Township	\$ 14,770	\$ 83,045	\$ 39,458	\$ 58,357
Township Assistance	54,773	2,229	35,858	21,144
Fire Fighting	149,679	56,798	122,800	83,677
Levy Excess	-	248	-	248
Rainy Day	4,846	1,967	-	6,813
Totals	<u>\$ 224,068</u>	<u>\$ 144,287</u>	<u>\$ 198,116</u>	<u>\$ 170,239</u>

The notes to the financial statements are an integral part of this statement.

VAN BUREN TOWNSHIP, CLAY COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Township	\$ 58,357	\$ 78,472	\$ 45,657	\$ 91,172
Township Assistance	21,144	-	22,465	(1,321)
Fire Fighting	83,677	56,666	50,190	90,153
Rainy Day	6,813	-	-	6,813
Levy Excess	248	1,991	-	2,239
Totals	<u>\$ 170,239</u>	<u>\$ 137,129</u>	<u>\$ 118,312</u>	<u>\$ 189,056</u>

The notes to the financial statements are an integral part of this statement.

VAN BUREN TOWNSHIP, CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The Township was established under the laws of the State of Indiana. The Township operates under a township trustee/township board form of government and provides some or all of the following services: public safety (fire), health and social services (township assistance), culture and recreation (parks and/or community centers), and general administrative services (weed and dog control).

The accompanying financial statements present the financial information for the Township.

*B. Basis of Accounting*

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Township.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

VAN BUREN TOWNSHIP, CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

The Township may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

*G. Fund Accounting*

Separate funds are established, maintained, and reported by the Township. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Township. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the Township in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

VAN BUREN TOWNSHIP, CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 2. Budgets**

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Township submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Township in June and December; however, situations can arise which would delay the distributions. 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 percent 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 normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be 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 statutes authorize 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.

**Note 5. Risk Management**

The Township may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the Township to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

VAN BUREN TOWNSHIP, CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 6. Contingency**

Charges against Paul H. Hackett, former Trustee, were filed in 2011. His trial is pending. The State is requesting \$70,706.67 be repaid to the Township.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Township's 2010 Annual Report can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

For additional financial information, the Township's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Annual Reports of the Township which are referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was approved by management of the Township. It is presented as intended by the Township.

VAN BUREN TOWNSHIP, CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	<u>Township</u>	<u>Township Assistance</u>	<u>Fire Fighting</u>	<u>Levy Excess</u>	<u>Rainy Day</u>	<u>Totals</u>
Cash and investments - beginning	\$ 14,770	\$ 54,773	\$ 149,679	\$ -	\$ 4,846	\$ 224,068
Receipts:						
Taxes	81,454	254	56,798	248	-	138,754
Intergovernmental	-	-	-	-	1,967	1,967
Other receipts	<u>1,591</u>	<u>1,975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,566</u>
Total receipts	<u>83,045</u>	<u>2,229</u>	<u>56,798</u>	<u>248</u>	<u>1,967</u>	<u>144,287</u>
Disbursements:						
Personal services	20,948	-	-	-	-	20,948
Supplies	464	-	-	-	-	464
Other services and charges	18,046	6,697	122,800	-	-	147,543
Other disbursements	<u>-</u>	<u>29,161</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,161</u>
Total disbursements	<u>39,458</u>	<u>35,858</u>	<u>122,800</u>	<u>-</u>	<u>-</u>	<u>198,116</u>
Excess (deficiency) of receipts over disbursements	<u>43,587</u>	<u>(33,629)</u>	<u>(66,002)</u>	<u>248</u>	<u>1,967</u>	<u>(53,829)</u>
Cash and investments - ending	<u>\$ 58,357</u>	<u>\$ 21,144</u>	<u>\$ 83,677</u>	<u>\$ 248</u>	<u>\$ 6,813</u>	<u>\$ 170,239</u>

VAN BUREN TOWNSHIP, CLAY COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2011

	<u>Township</u>	<u>Township Assistance</u>	<u>Fire Fighting</u>	<u>Rainy Day</u>	<u>Levy Excess</u>	<u>Totals</u>
Cash and investments - beginning	\$ 58,357	\$ 21,144	\$ 83,677	\$ 6,813	\$ 248	\$ 170,239
Receipts:						
Taxes	30,974	-	56,666	-	1,991	89,631
Intergovernmental	46,150	-	-	-	-	46,150
Charges for services	600	-	-	-	-	600
Other receipts	748	-	-	-	-	748
Total receipts	<u>78,472</u>	<u>-</u>	<u>56,666</u>	<u>-</u>	<u>1,991</u>	<u>137,129</u>
Disbursements:						
Personal services	15,473	-	50,190	-	-	65,663
Other services and charges	30,184	22,465	-	-	-	52,649
Total disbursements	<u>45,657</u>	<u>22,465</u>	<u>50,190</u>	<u>-</u>	<u>-</u>	<u>118,312</u>
Excess (deficiency) of receipts over disbursements	<u>32,815</u>	<u>(22,465)</u>	<u>6,476</u>	<u>-</u>	<u>1,991</u>	<u>18,817</u>
Cash and investments - ending	<u>\$ 91,172</u>	<u>\$ (1,321)</u>	<u>\$ 90,153</u>	<u>\$ 6,813</u>	<u>\$ 2,239</u>	<u>\$ 189,056</u>

VAN BUREN TOWNSHIP, CLAY COUNTY  
EXAMINATION RESULTS AND COMMENTS

**ANNUAL REPORT**

The 2011 Annual Report presented for examination had three errors. The Fire Fighting Fund beginning balance was doubled and the receipts were overstated by \$1,318; the Township Fund receipts were understated by \$671.

Indiana Code 5-11-1-4 (a) concerning annual reports, states in part: ". . . these reports shall be prepared, verified, and filed with the state examiner no later than sixty (60) days after the close of each fiscal year."

**APPROPRIATIONS**

The records presented for examination indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
Township Assistance	2011	<u>\$ 1,220</u>

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

**RESOLUTION ESTABLISHING SALARIES**

Township Form 17, Resolution Establishing Salaries of Township Officers and Employees, was not passed by the Township Board for 2010 or 2011.

Indiana Code 36-6-6-10(b) states:

"(b) The township legislative body shall fix the:

- (1) salaries;
- (2) wages;
- (3) rates of hourly pay; and
- (4) remuneration other than statutory allowances; of all officers and employees of the township."

Indiana Code 36-6-6-10 requires the township board to set the salaries: wages: rates of hourly pay; and remuneration other than statutory allowances of all township officials and employees, except assessing officials and employees, for the year 1985 and each year thereafter. However, please remember the township board should RECORD THE SALARIES SO FIXED IN THE TOWNSHIP BOARD MINUTES. A type

VAN BUREN TOWNSHIP, CLAY COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

of format for recording these salaries should be the existing format of Township Form No. 17. We recommend the board set the salaries of township officials and employees, in conjunction with the preparation and completion of the township budget.

Township Form No. 17 (Revised 2008) has been prescribed to fulfill the requirements of the statute. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 2)

**CONTRACTS**

Records presented for examination indicated payments were made for mowing and cleanup at the cemeteries, but contracts with the company and the two individuals paid were not presented for examination.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

**CREDIT CARD**

Van Buren Township used a credit card to purchase items without an approved credit card policy.

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

- (1) The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
- (2) Issuance and use should be handled by an official or employee designated by the board.
- (3) The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
- (4) When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
- (5) The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
- (6) Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
- (7) Payment should not be made on the basis of a statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.

VAN BUREN TOWNSHIP, CLAY COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

(8) If properly authorized, an annual fee may be paid.

(Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

***INVESTMENT POLICY***

The Township purchased a certificate of deposit on December 28, 2009, which had a stated maturity in excess of two years.

The Township had not adopted a policy for allowing investments with a maturity of more than two years.

During the examination period, Indiana Code 5-13-9-5.6 stated in part: ". . . investments made under this chapter must have a stated final maturity of not more than . . . (3) two (2) years . . . after the date of purchase or entry into a repurchase agreement."

During the examination period, Indiana Code 5-13-9-5.7 states in part: "The fiscal body of a political subdivision may adopt an investment policy authorizing the investment of public funds of the political subdivision for more than two (2) years and not more than five (5) years . . ."

***PENALTIES AND INTEREST***

Penalties and interest totaling \$317 were paid to the Internal Revenue Service on April 12, 2011, for the period ending June 30, 2010.

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)

***TOWNSHIP ASSISTANCE RECORDS***

The following deficiencies relating to the recordkeeping for Township Assistance were noted:

(1) Applications for 2011 were not presented for examination.

Application for Township Assistance is to be completed by each person who applies for township assistance. The trustee has the power to administer oaths. Any person expressing a desire for assistance shall be permitted to apply, whether or not the trustee believes the person to be eligible. Each completed form must be filed in the trustee's office, whether or not relief is granted on the application. The trustee shall not extend aid to

VAN BUREN TOWNSHIP, CLAY COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

persons or families unless an affidavit setting forth the personal condition of the family has been filed within one hundred eighty (180) days prior to the date of the extension of aid. (Uniform Compliance Guidelines for Townships, Chapter 6)

- (2) Without applications, investigations could not be documented.

The township trustee shall carefully investigate the circumstances of the applicant and each member of the applicant's household to ascertain their legal residence, their physical condition relating to sickness or health, their present and previous occupation, their names and ages, the ability and capacity for labor of all members of the household, and the cause of the applicant's or household members condition if the applicant's household member is found to be in distress and the cause can be ascertained, whether an applicant or member of the applicant's household is entitled to income in the immediate future from any source including past or present employment, pending claims that may result in monetary award, or pending determination for assistance from any other federal or state governmental entity. (Form TA-1) The trustee shall ascertain, as far as possible, whether such persons have relatives able and willing to assist them. IC 12-20-6-9 (Uniform Compliance Guidelines for Townships, Chapter 6)

- (3) Township assistance invoices were not always retained.

The township trustee shall pay claims against the township for township assistance in the same manner that other claims against the township are paid. (Uniform Compliance Guidelines for Townships, Chapter 6)

**FOOD ASSISTANCE**

Food assistance was provided on a monthly basis to several recipients without evidence of application for food stamps from the Division of Family and Children.

Indiana Code 12-20-16-9 states:

"(a) A township the trustee may not provide food assistance for more than thirty (30) days unless an individual files an application with the trustee that includes the following: (1) Evidence of application for food stamps from the division of family resources; and (2) The amount of assistance received or the reason for denial of assistance.

(b) The township trustee shall inform an applicant for food assistance that food stamps may be available from the division of family resources and that the township trustee may not provide food assistance for more than thirty (30) days unless the individual files an application for food stamps with the division of family resources."

**TOWNSHIP STANDARDS FOR TOWNSHIP ASSISTANCE**

The Township had no uniform written standards for the processing and approval of Township Assistance.

VAN BUREN TOWNSHIP, CLAY COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Indiana Code 12-20-5.5-1 states:

"(a) The township trustee shall process all applications for township assistance according to uniform written standards and without consideration of the race, creed, nationality, or gender of the applicant or any member of the applicant's household.

(b) The township's standards for the issuance of township assistance and the processing of applications must be:

- (1) governed by the requirements of this article;
- (2) proposed by the township trustee, adopted by the township board, and filed with the board of county commissioners;
- (3) reviewed and updated annually to reflect changes in the cost of basic necessities in the township and changes in the law;
- (4) published in a single written document, including addenda attached to the document;  
and
- (5) posted in a place prominently visible to the public in all offices of the township trustee where township assistance applications are taken or processed."

VAN BUREN TOWNSHIP, CLAY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 13, 2012, with Charles J. Thompson, Trustee. The official concurred with our findings.