

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

WASHINGTON TOWNSHIP

PIKE COUNTY, INDIANA

January 1, 2010 to December 31, 2011



**FILED**  
04/12/2013



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Judy White	01-01-07 to 12-31-14
Chairman of Township Board	Marvin Flint Jeff Harting	01-01-10 to 12-31-11 01-01-12 to 12-31-13



**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 were engaged to examine the accompanying financial statements of Washington Township (Township), for the period of January 1, 2010 to December 31, 2011. The financial statements are the responsibility of the Township's management.

The Township did not properly maintain accounting records. The financial records and financial reports presented for examination were incomplete and not reflective of the activity of the Township's funds. The Township's records do not permit the application of other examination procedures to ascertain if the financial statements are fairly stated.

Since the Township did not properly maintain accounting records and we were not able to apply other examination procedures to satisfy ourselves as to whether the financial statements are fairly stated, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on these financial statements.

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 and Schedule of Capital Assets, 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.

STATE BOARD OF ACCOUNTS

February 19, 2013

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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.

WASHINGTON TOWNSHIP, PIKE 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	\$ 114,666	\$ 101,773	\$ 44,822	\$ 171,617
Township Assistance	88,464	7,250	26,405	69,309
Fire Fighting	72,292	22,310	39,159	55,443
Payroll W/H's	897	5,417	6,704	(390)
Totals	<u>\$ 276,319</u>	<u>\$ 136,750</u>	<u>\$ 117,090</u>	<u>\$ 295,979</u>

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

WASHINGTON TOWNSHIP, PIKE 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
Washington Township	\$ 177,377	\$ 56,953	\$ 49,124	\$ 185,206
Township Assistance	66,202	27,740	26,781	67,161
Fire Fighting	<u>57,527</u>	<u>47,424</u>	<u>82,188</u>	<u>22,763</u>
Totals	<u>\$ 301,106</u>	<u>\$ 132,117</u>	<u>\$ 158,093</u>	<u>\$ 275,130</u>

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

WASHINGTON TOWNSHIP, PIKE 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.

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

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.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

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.

WASHINGTON TOWNSHIP, PIKE 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.

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

**Note 6. Pension Plan**

*Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is 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 Indiana Public Retirement System (INPRS) 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 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS 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:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy and Annual Pension Cost*

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

**Note 7. Cash Balance Deficits**

The financial statements contain a Payroll W/H's Fund with a deficit cash balance. This is a result of remitting more taxes than were posted to this fund.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the Township's Annual Reports for years prior to 2011 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 Annual Report information for years 2011 and later 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.

WASHINGTON TOWNSHIP, PIKE 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>Payroll W/H's</u>	<u>Totals</u>
Cash and investments - beginning	\$ 114,666	\$ 88,464	\$ 72,292	\$ 897	\$ 276,319
Receipts:					
Taxes	100,164	7,250	22,310	-	129,724
Other receipts	<u>1,609</u>	<u>-</u>	<u>-</u>	<u>5,417</u>	<u>7,026</u>
Total receipts	<u>101,773</u>	<u>7,250</u>	<u>22,310</u>	<u>5,417</u>	<u>136,750</u>
Disbursements:					
Personal services	28,399	8,774	-	6,704	43,877
Supplies	1,403	319	-	-	1,722
Other services and charges	15,020	5,347	39,159	-	59,526
Other disbursements	<u>-</u>	<u>11,965</u>	<u>-</u>	<u>-</u>	<u>11,965</u>
Total disbursements	<u>44,822</u>	<u>26,405</u>	<u>39,159</u>	<u>6,704</u>	<u>117,090</u>
Excess (deficiency) of receipts over disbursements	<u>56,951</u>	<u>(19,155)</u>	<u>(16,849)</u>	<u>(1,287)</u>	<u>19,660</u>
Cash and investments - ending	<u>\$ 171,617</u>	<u>\$ 69,309</u>	<u>\$ 55,443</u>	<u>\$ (390)</u>	<u>\$ 295,979</u>

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

	<u>Washington Township</u>	<u>Township Assistance</u>	<u>Fire Fighting</u>	<u>Totals</u>
Cash and investments - beginning	\$ 177,377	\$ 66,202	\$ 57,527	\$ 301,106
Receipts:				
Taxes	54,546	26,237	46,165	126,948
Intergovernmental	2,154	1,503	1,259	4,916
Other receipts	<u>253</u>	<u>-</u>	<u>-</u>	<u>253</u>
Total receipts	<u>56,953</u>	<u>27,740</u>	<u>47,424</u>	<u>132,117</u>
Disbursements:				
Personal services	29,710	8,965	82,188	120,863
Supplies	661	598	-	1,259
Other services and charges	14,237	17,065	-	31,302
Capital outlay	1,568	-	-	1,568
Other disbursements	<u>2,948</u>	<u>153</u>	<u>-</u>	<u>3,101</u>
Total disbursements	<u>49,124</u>	<u>26,781</u>	<u>82,188</u>	<u>158,093</u>
Excess (deficiency) of receipts over disbursements	<u>7,829</u>	<u>959</u>	<u>(34,764)</u>	<u>(25,976)</u>
Cash and investments - ending	<u>\$ 185,206</u>	<u>\$ 67,161</u>	<u>\$ 22,763</u>	<u>\$ 275,130</u>

WASHINGTON TOWNSHIP, PIKE COUNTY  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2011

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.

	<u>Ending Balance</u>
Governmental activities:	
Books and other	<u>\$ 1,500</u>
Total capital assets	<u><u>\$ 1,500</u></u>

WASHINGTON TOWNSHIP, PIKE COUNTY  
EXAMINATION RESULTS AND COMMENTS

**APPROPRIATIONS**

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

Fund	Year	Excess Amount Expended
Fire Fighting	2010	<u>\$ 2,084</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."

**PENALTIES, INTEREST, AND OTHER CHARGES**

Penalties and interest totaling \$38.59, \$5.03, and \$12.67, were paid to the Indiana Department of Revenue on March 22, 2010, June 22, 2010, and September 29, 2010, respectively, for late remittances of state and local payroll withholdings. A similar comment was made in prior Report B37012.

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)

Judy White, Trustee, was requested to reimburse the Township \$56.29 for these items. (See Summary of Charges, page 23)

**OFFICIAL BOND**

The Township had the following official bonds covering the Trustee:

Term	Bond Company	Amount
01-01-10 to 12-31-10	Employer's Mutual Casualty	\$ 30,000
01-01-11 to 12-31-11	Employer's Mutual Casualty	30,000
01-01-12 to 12-31-12	Employer's Mutual Casualty	30,000

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

**BOARD OF FINANCE**

The minutes presented for examination did not contain information related to the annual meeting of the Board of Finance or the election of officers to the Board of Finance.

Indiana Code 5-13-7-6(a) states in part:

"Each local board of finance shall meet annually after the first Monday and on or before the last day of January. At the annual meeting the board of finance shall . . . Elect, from the board's membership: (a) a president; and (b) a secretary. The officers elected hold office until the officers' successors are elected and qualified."

A similar comment was made in prior Report B37012.

**LATE FILING OF 100-R, ANNUAL PERSONNEL REPORT**

The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (100-R) for the 2010 and 2011 years were filed late with the Indiana State Board of Accounts. Reports are required to be filed by January 31 of each year.

Indiana Code 5-11-13-1 states in part:

"Every . . . township, shall during the month of January of each year prepare, make, and sign a written or printed certified report, correctly and completely showing the names and addresses of each and all officers, employees . . . and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts."

**TOWNSHIP BOARD PAY**

Township Board members pay for 2010 and 2011 did not have deductions for payroll taxes. A 1099 was issued to them for 2011 but not for 2010.

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)

A similar comment was made in the prior Report B37012.

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

**TAX DISTRIBUTIONS POSTED INCORRECTLY**

The local tax distributions received by the Township in May 2010 and June 2010 were erroneously receipted to the Township Fund. Therefore, the Township Fund had \$8,082 of tax receipts that should have been receipted into the Township Assistance Fund and \$24,182 that should have been receipted into the Fire Fighting Fund.

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)

**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 for each job duty was not presented for examination.

Indiana Code 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 . . ."

A similar comment was made in prior Report B37012.

**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.

Indiana Code 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 and the township executive shall certify the names and addresses of each person who has money due from the political subdivision to the treasurer of each county in which the political subdivision is located."

A similar comment was made in prior Report B37012.

**PUBLIC RECORDS RETENTION**

The Applications for Township Assistance and the Notices of Township Assistance Action for 2010 were not presented for examination.

Indiana Code 5-15-6-3(f) states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

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

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit 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)

***TOWNSHIP ANNUAL REPORT***

The 2010 and 2011 annual reports filed by the Trustee were inaccurate. They did not reflect the transactions that were posted to the Financial and Appropriation Record.

Indiana Code 5-11-1-4 states:

"The state examiner shall require from every municipality and every state and 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."

***CONDITION OF RECORDS***

The following deficiencies relating to the recordkeeping were noted.

1. Record balances were not reconciled to depository balances.

Indiana Code 5-13-6-1(e) states in part: "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."

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)

2. There were a considerable number of posting errors. These errors included checks not recorded in the proper amounts, receipts posted to the wrong fund, and mathematical errors in calculating monthly and year-to-date totals.

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)

3. The transactions and balances of the control account of all funds were not reconciled to the transactions and balances of the individual funds reported on the Financial and Appropriation Record.

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)

A similar comment was made in prior Report B37012.

WASHINGTON TOWNSHIP, PIKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on February 19, 2013, with Judy White, Trustee, and Jeff Harting, Chairman of the Township Board. The officials concurred with our findings.

WASHINGTON TOWNSHIP, PIKE COUNTY  
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Judy White, Trustee:			
Penalties, Interest, and Other Charges, page 17	\$ 56.29	\$	\$
Payment made by Judy White on February 15, 2013		56.29	-
Totals	\$ 56.29	\$ 56.29	\$ -

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.