



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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June 2, 2014

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Washington Township (Township), for the period of January 1, 2010 to December 31, 2013, to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts.

Our procedures were designed solely to satisfy the requirements of Indiana Code 5-11-1. Because our procedures were not designed to opine on the Township's financial statements, we did not follow *generally accepted auditing standards*. Accordingly, we do not express an opinion on any basic financial statement of the Township.

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 for years prior to 2011 can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/. For years 2011 and later, the Annual Financial Reports filed by the Township can be found on the Gateway website: <https://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.

Unresolved Comment From Prior Reports

- *The Landfill Donation fund which is funded primarily by landfill host fees, donated monies to several community service organizations, and to scholarships funds. A similar comment was in the prior three reports, B36183, B31898, B28535.*

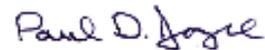
Current Period Comments

- *The Township ledger balances did not include the Certificate of Deposit of \$60,000 for 2010-2013. The Annual Report did not include the Certificate of Deposit for 2010 and 2011.*
- *The Annual Financial Report filed on the Gateway for 2011 and 2012 contained a number of errors and did not properly reflect the financial activity of the Township. The beginning balances at 2011 did not agree to the ledger.*

- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. For 2012 and 2013 it did not include the \$300 paid to the Township Board members. And for 2012 the Trustee had \$9,425.81 stated on the 100-R but was actually paid \$5,546.75.*
- *The Township did not adopt a resolution establishing salaries of Township officers and employees.*
- *Payments were made to an individual; however, not all compensation was included on a 1099.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012 and 2013.*
- *Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-21 (contracting with a unit) by December 31, 2012 and 2013.*
- *The Annual Report for 2012 was not electronically filed until March 13, 2013.*
- *The Township did not file timely the Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with Indiana State Board of Accounts for 2010, 2011, and 2012. The report was filed on May 10, 2011, April 24, 2012, and March 12, 2013, which is past the due date.*

This letter is intended for the information and use of the governing body and management of the Township. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

The contents of this letter were discussed on April 16, 2014, with Kimberly Wright, Trustee.



Paul D. Joyce, CPA
State Examiner