



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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June 12, 2014

TO: THE OFFICIALS OF SHAWNEE TOWNSHIP, FOUNTAIN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Shawnee 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.

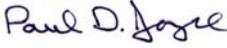
Current Period Comments

- *The Township did not adopt a resolution establishing salaries of Township officers and employees.*
- *Employees of the Township were paid without the Township withholding federal, state, and local taxes.*
- *W-2s were not issued for all Township employees.*
- *The Trustee was not properly bonded for 2011, 2012, or 2013. The Trustee did not obtain an individual surety bond.*
- *The Township did not have a Nepotism Policy for 2012 or 2013.*
- *The Township did not have a Contracting Policy for 2012 and 2013.*

- *The Annual Report for 2010 was not filed electronically until June 1, 2011.*
- *The Township did not timely file a Certified Report of Names, Addresses and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2010 and 2011. The report was filed on June 14, 2011, and July 18, 2012, which is 134 and 168 days 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 May 8, 2014, with Elaine J. Trueblood, Trustee.


Paul D. Joyce, CPA
State Examiner