



STATE OF INDIANA
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B43844

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July 14, 2014

TO: THE OFFICIALS OF WASHINGTON TOWNSHIP, WHITLEY 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 amounts paid for fire protection were not supported by a contract for the years 2010, 2011, 2012, or 2013.*

Current Period Comments

- *The Township did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for the years 2010, 2011, 2012, and 2013. The 2010 report was filed on June 1, 2012. The 2011 report was filed on April 30, 2012. The 2012 report was filed on May 19, 2013. The 2013 report was filed on March 6, 2014. The 100-R report is due on January 31 of each year.*

- *The Township did not timely file an Annual Report for the year 2010, 2011, 2012, and 2013. The Annual Report for 2010 was not filed until July 14, 2011. The Annual Report for 2011 was not filed until March 13, 2012. The Annual Report for 2012 was not filed until April 11, 2013. The Annual Report for 2013 was not filed until March 6, 2014. The Annual Report must be filed within 60 days after the close of each fiscal year.*

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 June 23, 2014, with Kevin Bollinger, Trustee.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner