



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B43969

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July 30, 2014

TO: THE OFFICIALS OF UNION TOWNSHIP, CLARK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Union 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/](http://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 Report**

- The records presented for review indicated the following disbursements in excess of budgeted appropriations:

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2010	Township	\$ 677.29
2012	Township	10,894.74
2013	Township	100.43

**Current Period Comments**

- Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliation determined that the reconciled bank balance exceeded the funds ledger balance in the amount of \$145. Individual funds in the funds ledger did not agree with the total of all funds columns in the ledger in the amount of \$145.

- *The Township did not adopt a resolution establishing salaries of Township officers and employees for 2010, 2011, 2012, and 2013.*
- *Board members of the Township were paid without the Township withholding federal, state, and local taxes for 2010, 2011, 2012 and 2013.*
- *The wages reported on the W-2s issued for 2010 and 2011 did not agree with the actual amounts paid to the Trustee.*
- *W-2s were not issued for Township Board members for 2010, 2011, 2012, and 2013.*
- *Payments made for cemetery mowing were not supported by a written contract nor was itemized documentation presented as to when the services were performed.*
- *The Township did not have the required meeting to review and adopt the Annual Report in accordance with Indiana Code 36-6-6-9 for 2010, 2011, and 2013.*
- *The Annual Report was not published in accordance with Indiana Code 36-6-4-13. Proof of publication was not presented for 2013.*
- *The Township did not have a Nepotism Policy for 2012 or 2013.*
- *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.*
- *The Township did not have a Contracting Policy for 2012 or 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.*

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 19, 2014, with Greg Alexander, Trustee, and Terry Roudenbush, Chairman of the Township Board.

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