



STATE OF INDIANA
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B44005

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August 5, 2014

TO: THE OFFICIALS OF PENN TOWNSHIP, JAY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Penn 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 for 2010, 2011, 2012, and 2013.*
- *Township Assistance Standards were not presented for review.*
- *Nepotism Policy was not presented for review.*
- *No certification from each elected officer of the Township stating that they had not violated Indiana Code 36-1-20.2 (Nepotism) was presented for review for any of our review years.*
- *A Contracting Policy was not presented for review.*

- *No certification was submitted for review that stated that any officer had not violated Indiana Code 36-1-21 (Contracting with a Unit) for any of our review years.*
- *The Annual Report for 2011 was due by March 1, 2012, but was not filed electronically until March 12, 2012.*
- *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 2010. The report was filed on December 14, 2011, which was 317 days past the due date. The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) for the Year 2012 was inaccurate. The report included two independent contractors of the Township.*
- *The Township invested \$30,000 for a certificate of deposit with a depository who is not on the approved depository list.*

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 5, 2014, with Steven Cash, Trustee, and Brenda Cast, Clerk.


Paul D. Joyce, CPA
State Examiner