



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B44070

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August 18, 2014

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

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

**Current Period Comments**

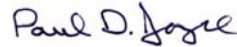
- *Depository reconciliations of the fund balances to the bank account balances were not presented for review for all 48 months during the period.*
- *Investment amounts were reported on the Annual Financial Report; however they were not recorded on the ledger as of December 31 of the following years:*

<u>Years</u>	<u>Investment</u> <u>Amount</u>
2011	\$ 50,000
2012	50,000
2013	50,000

- *Employees of the Township were paid without the Township withholding federal, state, and local taxes for 2010, 2011, 2012, and 2013.*
- *The Township did not present a Nepotism Policy for 2012 as required by Indiana Code 36-1-20.2.*
- *Each elected Board member and the Trustee did not certify in writing that they had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012, and December 31, 2013.*
- *The Township did not present a Contracting Policy as required by Indiana Code 36-1-21 for 2012 or 2013.*
- *Each elected Board member and the Trustee did not certify in writing that they had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2012, and December 31, 2013.*
- *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 or 2011. The reports were filed on March 17, 2011, and February 6, 2012, respectfully, which was 45 days and 6 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 July 25, 2014, with Clair Sullivan, Jr., Trustee.

  
Paul D. Joyce, CPA  
State Examiner