



STATE OF INDIANA
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B44123

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

August 25, 2014

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

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

- *Effective December of 2011, the financial institutions stopped returning an optical image of the front side and endorsement side of the checks with the monthly bank statements.*
- *During 2010 and 2011, the Clerk and Trustee received compensation in advance of the actual date the services were provided. The Trustee and Clerk had received their total approved salary for 2010 by September 24, 2010, and July 26, 2010, respectively. In 2011, the Clerk received his total salary by February 4, 2011, and the Trustee received her total salary for 2011 by October 28, 2011. In addition, the Township paid the Trustee monthly rent payments in advance for the years 2010 and 2011.*
- *The Trustee did not certify in writing that she had not violated Indiana Code 36-1-20.2 (Nepotism) and Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2012, and December 31, 2013.*

- *The Board members did not certify in writing that they had not violated Indiana Code 36-1-20.2 (Nepotism) and Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 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 July 15, 2014, with Kathleen M. Zelivetz, Trustee.


Paul D. Joyce, CPA
State Examiner