



STATE OF INDIANA
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B44252

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October 2, 2014

TO: THE OFFICIALS OF WASHINGTON TOWNSHIP, LAPORTE 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, 2011 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 any of the three years reviewed.*
- *The Trustee received most of her compensation by May 1 of each year. By April 17, 2011, 2012, and 2013 she had been paid \$6,650, \$4,700, and \$6,500, respectively, of the \$6,700 budgeted annual salary.*
- *The Trustee received most of her office rent by May 1 of each year. By April 22, 2011, 2012, and 2013 the Trustee had been paid \$2,300, \$2,900, and \$2,500 of the \$3,000 in budgeted annual office rent.*
- *Payments were made for cemetery care, which were not supported by written contracts. A fire protection contract was presented for review from 2011, which included an automatic renewal clause. The amount agreed to in this contract was \$32,420, but in 2013 the Township paid \$34,120. Furthermore, the contract indicated the Township was not obligated for the payment of any "allowances" for the firefighters, but in all three years reviewed the Township paid over \$3,500 in car allowances.*

- *The Township did not have any employees in 2012 and 2013; therefore, they have not adopted a Nepotism Policy for employment in either of those two years.*
- *Because the Township did not have any employees in 2012 and 2013, and they did not adopt the policy, the elected officials did not certify in writing that they had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012 and 2013.*
- *The Annual Financial Report for 2012 was not filed electronically until April 15, 2013, which was 46 days past the due date.*
- *The Township did not timely file a Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) with the Indiana State Board of Accounts for the years 2011 and 2012. The report was filed on March 9, 2012, and February 5, 2013, respectively, which was 37 and 5 days, respectively, beyond 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 May 29, 2014, with Loretta Rudolph, Trustee.


Paul D. Joyce, CPA
State Examiner