



STATE OF INDIANA
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B44631

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December 22, 2014

TO: THE OFFICIALS OF OTTER CREEK TOWNSHIP, RIPLEY COUNTY, INDIANA

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

Unresolved Comment From Prior Report

- As reported in the prior report, the Township paid the Otter Creek Volunteer Fire Department in excess of the approved contract amounts. Payments were also made to the following entities and individuals without the support of a written contract or the payments were in excess of the approved contract amount for the review period:

<u>Years</u>	<u>Fund</u>	<u>No Contact</u>	<u>Excess of Approved Contract</u>
2010	Otter Creek Fire Volunteer Department	\$ -	\$ 7,000
2011	Otter Creek Fire Volunteer Department	-	2,000
2011	Lifetime Resources	400	-
2012	Shanon Miller - Cemetery Mowing	400	-
2012	Michael Stratton - Cemetery Mowing	350	-
2013	Town of Versailles	1,000	-
2013	Shanon Miller - Cemetery Mowing	200	-
2013	Kevin Tunney - Cemetery Mowing	200	-
2013	Clyde Lemens - Cemetery Mowing	200	-
2013	Otter Creek Volunteer Fire Department	-	9,000

Current Period Comments

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

<u>Year</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2013	Township	\$ 1,438.96
2013	Firefighting	4,000.00

- *Resolutions establishing salaries of Township officers and employees were not presented for review for 2010, 2011, 2012, and 2013. Form 17 (Resolution Establishing Salaries of Township Officers and Employees) has been prescribed for this purpose.*
- *The Township paid the annual compensation to the Township Board in advance of the actual date the services were provided. The Township Board received their annual salary in November of each year.*
- *W-2s issued for 2013 wages were not presented for the Trustee, Township Clerk, and one Township Board member.*
- *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 December 31, 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 December 31, 2013.*
- *The Township did not timely file a Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) with the Indiana State Board of Accounts for 2010 and 2011. The reports were filed on February 3, 2011, and March 26, 2012, which is 3 days and 54 days past the due date, respectively.*

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 December 2, 2014, with Cynthia Melton, Trustee.

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