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B44850

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February 27, 2015

TO: THE OFFICIALS OF ROBB TOWNSHIP, POSEY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Robb 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 record balances of cash to bank account balances were performed; however, reconciling variances were not being identified. We identified errors in the net amount of \$323.53 as of December 31, 2013. We proposed adjustments to the record balances of cash for the identified errors that will result in the record balance of cash reconciling with the bank account balance as of December 31, 2013. The current Trustee agreed to make the adjustments.*
- *The prior report stated that the Annual Financial Report was not accurate. The Annual Financial Report filed on Gateway for 2011 contained a number of errors and did not properly reflect the financial activity of the Township.*

<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Ledger</u>	<u>Difference</u>
Township	Receipts	\$ 34,511.00	\$ 34,619.09	\$ (108.09)
Township Assistance	Receipts	9,691.90	9,616.73	75.17
Fire Fighting	Receipts	51,532.24	51,471.92	60.32
Rainy Day	Receipts	-	680.71	(680.71)
Township	Disbursements	17,612.71	18,553.80	(941.09)
Township Assistance	Disbursements	7,862.47	7,581.24	281.23
Township	Ending Balance	66,221.97	65,388.97	833.00
Township Assistance	Ending Balance	25,578.94	25,785.00	(206.06)
Fire Fighting	Ending Balance	81,477.77	81,417.45	60.32
Rainy Day	Ending Balance	1,637.30	2,318.01	(680.71)

- *The records presented for review showed that for the year 2011, disbursements paid from the Fire Fighting fund exceeded budgeted appropriations by \$2,024.17.*
- *The Township did not adopt a resolution establishing salaries of Township officers and employees for 2010, 2011, 2012, and 2013. Form 17 (Resolution Establishing Salaries of Township Officers and Employees) has been prescribed for this purpose.*
- *Payroll taxes withheld were not properly remitted to the Internal Revenue Service. The Township paid penalties, interest, and other charges in the amount of \$76.90 because the Township did not remit payments on a timely basis.*
- *Board members were paid without the Township withholding federal, state, and local taxes. The Trustee and Clerk were paid without the Township withholding state and local taxes.*
- *W-2s were not issued for Board members.*
- *The Township did not have a Nepotism Policy for 2012.*
- *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 or 2013.*
- *The Township did not have a Contracting Policy for 2012.*
- *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 or 2013.*
- *The Certified Reports of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) for the years 2012 and 2013 were incomplete. The reports did not include Board members.*
- *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 Years 2010 and 2011. The reports were filed on February 2, 2011, and February 23, 2012, respectively, which was 2 days and 23 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 October 8, 2014, with Charles Stephen Baker, Trustee, and Rosemary E. Voegel, former Trustee.

  
Paul D. Joyce, CPA  
State Examiner