



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B44861

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February 27, 2015

TO: THE OFFICIALS OF WASHINGTON TOWNSHIP, RIPLEY 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, 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 any of the months in the year 2013.*
- *Three county tax distributions in 2013 were deposited later than the first and fifteenth of the month. The deposits of the distributions ranged from 19 days to 29 days past the required date of deposit.*
- *The Township paid compensation to the Township Clerk and Township Board members in advance of the actual date the services were provided as followed:*
  1. *In 2010, the Township Clerk and one Township Board member received their annual compensation on July 2, 2010.*

2. *In 2011, the Township Clerk and one Township Board member received their annual compensation on July 1, 2011. Also, another Township Board member received his annual compensation on November 17, 2011.*
  3. *In 2012, two Township Board members received their annual compensation on November 17, 2012.*
  4. *In 2013, one Township Board member received their annual compensation on October 17, 2013, and another Township Board member received their annual compensation on October 25, 2013.*
- *No documentation was presented for review showing that the Trustee obtained a faithful performance bond for the years 2013 and 2014 as required by Indiana Code 5-4-1-18.*
  - *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1 for 2013.*
  - *Each elected official did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 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, 2013.*
  - *The Township Board members were paid in 2013 without the Township withholding any applicable federal, state, and local taxes.*
  - *W-2s were not issued to the Township Board members for the compensation paid in 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 November 13, 2014, with Jeffery Poole, Trustee, and Ronald E. Denton, former Trustee.

  
Paul D. Joyce, CPA  
State Examiner