



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B44862

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February 27, 2015

TO: THE OFFICIALS OF WASHINGTON TOWNSHIP, HARRISON 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/. 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

- *Receipts were deposited later than the first and fifteenth of the month. We noted instances of receipts being held for over four months before depositing.*

Current Period Comments

- *The Annual Financial Reports for 2010 and 2011 were not filed electronically until March 17, 2011, and March 23, 2012, respectively. The Annual Financial Report is required to be filed by March 1 of each year.*
- *The Township did not adopt a resolution establishing salaries of Township officers and employees. Form 17 (Resolution Establishing Salaries of Township Officers and Employees) has been prescribed for this purpose.*

- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. The 2012 100-R stated the Trustee's total compensation was \$4,200, but the Trustee actually was paid \$3,888 in 2012.*
- *The records presented for review showed disbursements in excess of budgeted appropriations for the Township fund of \$2,607 for the year 2012.*
- *Appropriations approved by the Township Board for the Riverboat fund for the years 2011 to 2013 were not presented for review. The Township expended \$634.89, \$587.75; and \$970.95, respectively, for the years 2011, 2012, and 2013 from the Riverboat fund.*
- *The Annual Financial Report was not published as required by Indiana Code 36-6-4-13 for 2011.*
- *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 or 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 or 2013.*
- *The Township did not timely file by January 31 of each year 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 the years 2010, 2011, and 2012. The reports for the years 2010, 2011, and 2012 were filed 95 days, 44 days, and 10 days, respectively, after the due date.*
- *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.*

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 June 17, 2014, with Kathryn R. Ragains, Trustee.

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