



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

June 11, 2015

TO: THE OFFICIALS OF HARRISON TOWNSHIP, KOSCIUSKO COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Harrison Township (Township), for the period of January 1, 2012 to December 31, 2014, 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**

- *Several late fees were paid by the Township because of failure to pay claims or remit taxes in a timely manner by the responsible official.*
- *A 1099-Misc is needed to report rent income paid by Township to Trustee that exceeded \$600. A form 1099-Misc was not presented to establish it had been filed for any of the years reviewed.*
- *A number of records that should have been retained by the Township were not presented for review. Those records requested but not presented included: service contracts for 2013 and 2014; a Nepotism Policy for 2013; 1<sup>st</sup> and 2<sup>nd</sup> quarter IRS form 941s; and salary resolutions for the review period.*
- *The Township was required to reconcile their record balance to their bank balance on a monthly basis. The Trustee did not present documentation that the reconciliements were performed during the review period.*

- *Township Assistance Applications were not presented to support Township Assistance payments during the review period.*

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 March 19, 2015, with Tracy Moyer, Trustee.

  
Paul D. Joyce, CPA  
State Examiner