



STATE OF INDIANA
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B46501

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June 23, 2016

TO: THE OFFICIALS OF UNION TOWNSHIP, WHITE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Union Township (Township), for the period of January 1, 2011 to December 31, 2015, 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 auditing standards generally accepted in the United States of America. 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.

Current Period Comments

- *Records presented for review indicated disbursements in excess of budgeted appropriations for the following funds: Rainy Day \$12,928 in 2013, Cumulative Fire \$2,000 in 2014, and Township Assistance \$1,144 in 2015.*
- *For the years 2011-2013 members of the Township Board were paid without the Township withholding federal, state, and local taxes. The wages for the members of the Township Board were reported on Internal Revenue Service Form 1099.*

- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was incomplete for 2012. The wages of the Township Board members was omitted. Also, in 2015 the Township Board members were paid more than what was approved in the budget and reported on Form 100-R by \$86 each.*
- *Payments were made from the Township Assistance Fund: (1) to the White County Council on Aging totaling \$15,000 (\$3,000 per year), and (2) to the White County Food Pantry in the amount of \$4,250. These payments were not in accordance with guidelines for the use of Township Assistance Funds.*

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 April 5, 2016, with Mary Walters, Trustee.


Paul D. Joyce, CPA
State Examiner