



STATE OF INDIANA
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B46630

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July 15, 2016

TO: THE OFFICIALS OF HARRISON TOWNSHIP, DAVIESS 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, 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 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

- *A resolution establishing salaries of Township officers and employees was not presented for review for 2012, 2013, or 2015.*
- *The Township paid \$333.33 of monthly compensation to the Trustee in advance of the actual date the services were provided.*
- *The Trustee's official bond was not properly filed in the County Recorder's office for 2013, 2014, or 2015.*
- *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, 2013, 2014, or 2015.*
- *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, 2013, 2014, or 2015.*

- *The Annual Financial Report filed on Gateway for 2013 and 2014 did not match the Township's records.*

<u>Years</u>	<u>Fund</u>	<u>Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2013	Township	Receipt	\$ 5,398.26	\$ 5,451.77	\$ (53.51)
2013	Township	Disbursement	7,985.05	7,980.53	4.52
2013	Township	End Bal	33,490.43	33,539.42	(48.99)
2014	Township	Beg Bal	33,490.43	33,539.42	(48.99)
2014	Township	Receipt	5,879.20	5,913.01	(33.81)
2014	Township	End Bal	30,305.20	30,388.00	(82.80)

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 May 4, 2016, with Sylvia Stafford, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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