



**STATE OF INDIANA**  
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B46670

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July 28, 2016

TO: THE OFFICIALS OF HIGHLAND TOWNSHIP, GREENE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Highland 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.

**Unresolved Comments From Prior Report**

- *Depository reconciliations of the fund balances to the bank account balances were not presented for review for 2012 or 11 months of 2013.*
- *The following funds had an overdrawn cash balances as of December 31:*

<u>Years</u>	<u>Fund</u>	<u>Amount Overdrawn</u>
2012	Fire Fighting	\$ 2,098.13
2013	Fire Fighting	1,581.74
2014	Township	3,943.18

- *The Township did not file the Certified Report of Names, Addresses, Duties, and Compensation of Public Employees (Form 100-R or its equivalent) for 2014 with the State Board of Accounts on a timely basis. The report was filed on March 6, 2015, which was 34 days past the due date.*

- *The Township paid penalties, interest, and other charges to U.S. Treasury in the amount of \$301.59 because the Township did not remit payments on a timely basis. The prior Trustee was requested to reimburse Highland Township.*
- *The records presented for review indicated the following disbursements in excess of budgeted appropriations:*

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2012	Township	\$ 887.85
2012	Cumulative Fire	7,670.00
2014	Township	3,419.48
2015	Township	3,831.18
2015	Fire Fighting	2,737.91
2015	Cumulative Fire	9,678.00

**Current Period Comments**

- *Some payments for mowing of the cemeteries in 2013 were not supported by written contracts.*
- *Township Assistance Standards were not presented for review.*
- *The Gateway Annual Financial Report for 2013 was not filed electronically until May 22, 2014, which was 52 days past the due date.*
- *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 Township did not present a Contracting Policy for review for 2012, 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.*
- *The Township did not present a Nepotism Policy for review for 2012, 2013, 2014, or 2015.*

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 25, 2016, with Brian Kollmeyer, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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