



STATE OF INDIANA
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B46729

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August 4, 2016

TO: THE OFFICIALS OF ASHLAND TOWNSHIP, MORGAN COUNTY, INDIANA

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

Annual Financial Reports filed by the Township can be found on the Gateway website: <https://gateway.ifonline.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

- *An Annual Report for 2012 was not filed with the State Examiner.*
- *The Township did not file 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 2012.*
- *The Township did not timely file 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 2014. The report was filed on February 5, 2015, which is five days past the due date.*
- *The Township Board did not fix the salaries of all officials for the 2014.*
- *We were unable to determine if compensation for 2014 paid to employees was proper.*


- *Several payments were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records in 2014 and 2015. In addition, payments were made without the adequate supporting documentation in 2014 and 2015 for Township Assistance.*

Current Period Comments

- *Depository reconciliations of the fund balances to the bank account balances were not presented for review for 48 out of 48 months during the review period. Records do not indicate reconcilements were done for 2012, 2013, 2014, and 2015.*
- *Receipts were deposited later than the 1st and 15th of the month. Receipts were deposited up to 21 days after the 15th and/or 30th in 2014 and up to 5 days in 2015.*
- *The Township paid \$6,741.32 of compensation in advance of the actual date the services were provided in 2014 and 2015.*
- *We were unable to determine if the wages reported on the W-2s issued for 2014 agreed with the actual amounts paid to employees due to no W-2s presented for review.*
- *The Trustee's Surety Bond was not recorded in the County Recorder's office for 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, 2014 and 2015.*
- *The Township records were not presented for review for 2012 and 2013. The prior Trustee, Sandra Norman, was charged and sentenced for theft and misconduct of Ashland Township, Morgan County. Records pertaining to 2012 and 2013 were not retained.*

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 9, 2016, with Jeanne Walters, Trustee.


Paul D. Joyce, CPA
State Examiner