



STATE OF INDIANA
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B46849

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August 26, 2016

TO: THE OFFICIALS OF HAWCREEK TOWNSHIP, BARTHOLOMEW COUNTY, INDIANA

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

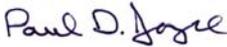
Current Period Comments

- *A Township Board member received his entire salary of \$458.67, \$472.66, \$472.66, and \$472.66 by March 17, 2012, March 4, 2013, January 14, 2014, and June 16, 2015, respectively, in advance of the actual dates that all services were provided.*
- *Township Board members were paid without the Township withholding federal, state, and local taxes for the years 2012 through 2015.*
- *W-2s were not issued to Township Board members for the years 2012 through 2015.*
- *Penalties, interest, and other charges totaling \$31.71 were paid to the Internal Revenue Service in 2014 and 2015 because payments were not remitted on a timely basis.*
- *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, and 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, and 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 June 29, 2016, with Ronald D. Hatton, Trustee, and William Edward Johnson, Chairman of the Township Board. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner