



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

B47057

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October 21, 2016

TO: THE OFFICIALS OF RICHLAND TOWNSHIP, GRANT COUNTY, INDIANA

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

- *The Township did not withhold federal, state, and local taxes from salaries paid to employees.*
- *The Township did not issue and file W-2 forms for salaries and wages paid to employees.*
- *The Township did not issue and file 1099 forms for amounts paid for rent and contract mowing.*

***Current Period Comments***

- *The Township disbursements exceeded budgeted appropriations as follows:*

<u>Years</u>	<u>Fund</u>	<u>Excess Amount Disbursed</u>
2012	Fire Fighting	\$ 4,400
2013	Fire Fighting	6,400
2015	Fire Fighting	2,500

- *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.*
- *Supporting documentation was not provided for one Township Assistance payment totaling \$380 to an electric utility company in 2015.*
- *The Township Board did not maintain minutes of the Board meetings as required by Indiana Code 36-6-6-8.*
- *The Annual Financial Report of the Township was not published as required by Indiana Code 36-6-4-13 for the year 2015.*
- *The elected officers of the Township did not each certify in writing by December 31, 2012, 2013, 2014, and 2015 that they had not violated Indiana Code 36-1-20.2 (Nepotism).*
- *The elected officers of the Township did not each certify in writing by December 31, 2012, 2013, 2014, and 2015 that they had complied with Indiana Code 36-1-21 (Contracting With a Unit).*

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 September 1, 2016, with James M. Hawkins, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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