

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

COMPLIANCE REPORT  
OF  
HALL TOWNSHIP  
DUBOIS COUNTY, INDIANA  
January 1, 2012 to December 31, 2015



**FILED**  
01/06/2017



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Transmittal Letter .....	3
Results and Comments:	
Township Assistance Standards .....	4
Nepotism Certification Not Presented .....	4
Contracting Policy Not Adopted and Certification Not Presented .....	5
Untimely Filing of 100-R .....	5
Exit Conference.....	6

#### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Allen Thewes	01-01-12 to 12-31-18
Chairman of the Township Board	Kevin Knies	01-01-12 to 12-31-16



**STATE OF INDIANA**  
**AN EQUAL OPPORTUNITY EMPLOYER**

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TO: THE OFFICIALS OF HALL TOWNSHIP, DUBOIS COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Hall Township (Township), for the period 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.

The Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

The Annual Financial Reports filed by the Township can be found on the Gateway website:  
<https://gateway.ifionline.org/>.

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

December 5, 2016

HALL TOWNSHIP, DUBOIS COUNTY  
RESULTS AND COMMENTS

***TOWNSHIP ASSISTANCE STANDARDS***

Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.

Indiana Code 12-20-5.5-1 states:

"(a) The township trustee shall process all applications for township assistance according to uniform written standards and without consideration of the race, creed, nationality, or gender of the applicant or any member of the applicant's household.

(b) The township's standards for issuance of township assistance and the processing of applications must be:

- (1) governed by the requirements of this article;
- (2) proposed by the township trustee, adopted by the township board, and filed with the board of county commissioners;
- (3) reviewed and updated annually to reflect changes in the cost of basic necessities in the township and changes in the law;
- (4) published in a single written document, including addenda attached to the document; and
- (5) posted in a place prominently visible to the public in all offices of the township trustee where township assistance applications are taken or processed."

***NEPOTISM CERTIFICATION NOT PRESENTED***

The Trustee did not certify in writing that they had not violated Indiana Code 36-1-20.2-16 by December 31, 2012, 2013, 2014, and 2015.

Indiana Code 36-1-20.2-16 states: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer has not violated this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year."

HALL TOWNSHIP, DUBOIS COUNTY  
RESULTS AND COMMENTS  
(Continued)

***CONTRACTING POLICY NOT ADOPTED AND CERTIFICATION NOT PRESENTED***

The Township did not have a Contracting Policy for 2012, 2013, 2014, and 2015. Each elected officer could not certify in writing that the officer had not violated Indiana Code 36-1-21.

Indiana Code 36-1-21-4(a) states:

"This chapter establishes minimum requirements regarding contracting with a unit. The legislative body of the unit shall adopt a policy that includes, at a minimum, the requirements set forth in this chapter. However, the policy may:

- (1) include requirements that are more stringent or detailed than any provision in this chapter; and
- (2) apply to individuals who are exempted or excluded from the application of this chapter.

The unit may prohibit or restrict an individual from entering into a contract with the unit that is not otherwise prohibited or restricted by this chapter."

Indiana Code 36-1-21-6 states: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer is in compliance with this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year."

***UNTIMELY FILING OF 100-R***

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 8, 2015, which was eight days past the due date.

Indiana Code 5-11-13-1(a) states in part:

"Every . . . township . . . shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents in their respective offices, departments, boards, commissions, and institutions, and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts . . . "

HALL TOWNSHIP, DUBOIS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 5, 2016, with Allen Thewes, Trustee.