

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

SPECIAL INVESTIGATION REPORT

OF

MONROE TOWNSHIP

KOSCIUSKO COUNTY, INDIANA

January 1, 2012 to December 31, 2014



FILED
11/12/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Sandra Fiedeke	01-01-12 to 05-18-12
	(Vacant)	05-19-12 to 06-14-12
	Joshua Spangle	06-15-12 to 12-31-18
Chairman of the Township Board	Tom Parker	01-01-12 to 12-31-12
	Patrick Landrigan	01-01-13 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MONROE TOWNSHIP, KOSCIUSKO COUNTY

We have conducted a special investigation of the records of Monroe Township for the period from January 1, 2012 to December 31, 2014. Our investigation was limited to the following records: payroll payments and payroll tax payments. The purpose of our investigation was to determine if the accountability for cash and other assets are satisfactory and that the transactions related thereto are in compliance with the laws and regulations of the State of Indiana. The results of our investigation are fully described in the Special Investigation Result and Comment and Summary of Charges as listed in the Table of Contents.

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

June 23, 2015

MONROE TOWNSHIP, KOSCIUSKO COUNTY
SPECIAL INVESTIGATION RESULT AND COMMENT

SALARY OVERPAYMENTS

The Township did not withhold the employee portion of Social Security and Medicare payroll taxes for salary and wage payments during the investigation period for the Trustee or the Township Clerk. When remittances were made to the Internal Revenue Service, Township funds were used to pay for both the employer and employee shares of the payroll taxes for those employees. This effectively resulted in salary overpayments to the Trustee of \$1,537.65 and to the Township Clerk of \$286.88.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

We requested Joshua Spangle, Trustee, and Sarah Spangle, former Township Clerk, to reimburse the Township \$1,537.65 and \$286.88, respectively, for the salary overpayments. This amount was paid by the Trustee on June 23, 2015. (See Summary of Charges, page 6)

MONROE TOWNSHIP, KOSCIUSKO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 23, 2015, with Joshua Spangle, Trustee.

MONROE TOWNSHIP, KOSCIUSKO COUNTY
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Joshua Spangle, Trustee:			
Salary Overpayments, page 4	\$ 1,537.65	\$ 1,537.65	\$ -
Sarah Spangle, former Township Clerk:			
Salary Overpayments, page 4	<u>286.88</u>	<u>286.88</u>	<u>-</u>
Totals	<u>\$ 1,824.53</u>	<u>\$ 1,824.53</u>	<u>\$ -</u>