



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B46451

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June 13, 2016

TO: THE OFFICIALS OF RICHLAND TOWNSHIP, GREENE 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 statement, 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

- *The Annual Financial Report filed on Gateway for 2014 did not match the Township records.*

<u>Year</u>	<u>Fund</u>	<u>(Beg Bal, Receipt, Disb, End Bal) Category</u>	<u>Amount Per Gateway</u>	<u>Amount Per Township Ledger</u>	<u>Difference</u>
2014	Cemetery	Receipt	\$ -	\$ 100	\$ (100)
2014	Cemetery	Disbursements	-	100	(100)

- *The following fund had an overdrawn cash balance at December 31:*

<u>Year</u>	<u>Fund</u>	<u>Amount Overdrawn</u>
2014	Payroll Withholdings	<u>\$ 311.56</u>

- *Governmental funds were donated to: Toys for Tots, the Town swimming pool, a local church, and mini 4-H.*
- *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 or 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 or 2015.*
- *The Annual Financial Report for 2013 was not filed electronically until March 28, 2014, which was 27 days past the due date.*
- *The Township did not timely file a Certified Reports 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 March 2, 2015, which is 30 days past the due date.*
- *The Township utilized a credit card to conduct Township business, but did not have a credit card policy approved by the Township Board.*

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 April 13, 2016, with Virgil Davis, Trustee. Any Official Response attached to this letter was not verified for accuracy.

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