



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B47222

STATE BOARD OF ACCOUNTS
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November 18, 2016

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

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

- *In 2013, \$69,141.97 in excess of the budgeted appropriation was disbursed in the Fire Fighting fund.*
- *In numerous instances, receipts were deposited later than the first and fifteenth of the month in 2012 and 2013.*
- *The Township Board did not fix the salaries of Township officers and employees in 2012, 2013, 2014, or 2015.*
- *The Township used a debit card for purchases during 2013, 2014, and 2015, but did not have a debit 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 September 22, 2016, with David Dwyer, Trustee. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner

Harrison Township Trustee

8621 West Old Nashville Rd
Columbus, Indiana 47201-4000


David Dwyer, Trustee
812-343-0662

September 27, 2016

To Whom It May Concern,

In response to the Audit comment regarding the lack of additional appropriation in 2013, the Township acknowledges that the proper paperwork was not submitted to the Department of Local Government ("DLGF"). However, the Township did properly advertise the public hearing, hold the public meeting and adopt the resolution approving the additional appropriation. No public was present at the public meeting. The taxpayers were properly notified of the intent of the Township, and no taxpayers were present for the public hearing to make any comments. The paperwork was not then forwarded on to the DLGF, by mistake of the Township.

Sincerely,

A handwritten signature in black ink, appearing to read "Dwyer", with a long horizontal flourish extending to the right.

David Dwyer, Trustee