



**STATE OF INDIANA**  
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January 20, 2017

TO: THE OFFICIALS OF RICH GROVE TOWNSHIP, PULASKI COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Rich Grove Township (Township), for the period of January 1, 2011 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 Township's Annual Financial Reports filed for years prior to 2011 can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/). For years 2011 and later, 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.

***Unresolved Comments from Prior Report***

- *The Township paid the Trustee and Township Clerk in the beginning of each month in advance of the actual date the services were provided.*
- *Employees of the Township were paid without the Township withholding federal, state, and local taxes.*
- *Township employees did not receive Federal Forms W-2 for compensation received for 2011 through 2015.*


***Current Period Comments***

- *The Township Board did not fix the salaries, wages, and hourly rates of Township officers and employees.*

- *In 2013, lumber and survey fees were paid without a vendor invoice or other supporting documentation.*
- *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.*
- *The Annual Financial Report for 2012 was not filed electronically until April 17, 2013, which was 47 days after the due date.*
- *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 March 13, 2015, which was 41 days past the due date.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was incomplete. In 2013, the report did not include the Trustee. In 2015, the report did not include any employees of the Township.*

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 December 6, 2016, with Deloris Locke, Trustee.

  
Paul D. Joyce, CPA  
State Examiner