



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

B47555

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January 20, 2017

TO: THE OFFICIALS OF OHIO TOWNSHIP, WARRICK COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Ohio Township (Township), for the period of August 1, 2011 to December 31, 2014, 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.

Unresolved Comments from Prior Report

- *An overpayment of \$165 was made to a vendor. A refund has not been received as of September 1, 2016.*
- *An overpayment of \$890.94 was made to Indiana Department of Workforce Development. The payment made was for payroll withholdings due to the Public Employees Retirement Fund (PERF). A refund has not been received as of September 1, 2016.*
- *Payments made for mowing services in 2011, 2012, 2013, and 2014 were not supported by a written contract.*


Current Period Comments

- *Compensation paid to employees was not in accordance with approved salaries. The Township Clerk and Township Assistance Clerks were routinely underpaid during the period in comparison to approved salaries.*

- *W-2s were not issued for the years 2011 and 2012.*
- *Payments made for fire protection did not comply with the amount in the written contract. As of December 31, 2014, Newburgh VFD is owed \$1,000 and Ohio Township VFD \$19,000 in contracted payments from the 2nd half of 2014.*
- *The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R or its equivalent) was inaccurate. The 2013 100-R was overstated for one employee in the amount of \$3,142, understated for one employee in the amount of \$850, and completely omitted one employee who resigned during the year in the amount of \$2,292.*
- *The Trustee did not certify in writing that they had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012, 2013, or 2014 years.*
- *The Trustee did not certify in writing that they had not violated Indiana Code 36-1-21 (Contracting with a Unit) by December 31, 2012, 2013, and 2014 years.*
- *Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1. Standards were reviewed and updated on April 4, 2011, but have not been updated annually as required for the remainder of 2011, 2012, 2013, and 2014.*
- *Form 941's from the 3rd and 4th quarters of 2013 and all four quarters for 2014 were not presented.*

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 November 22, 2016, with Chad Bennett, Trustee; Dan Saylor, President of the Township Board; Deborah J. Reid, Township Board member; and Mary Ann Beck, Township Clerk. Any Official Response attached to this letter was not verified for accuracy.


Paul D. Joyce, CPA
State Examiner