

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

WAYNE TOWNSHIP

TIPPECANOE COUNTY, INDIANA

January 1, 2011 to December 31, 2015



**FILED**

05/24/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Norman Hayman	01-01-11 to 12-31-18
Chairman of the Township Board	Mark Chastain Phil Catter	01-01-11 to 12-31-14 01-01-15 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WAYNE TOWNSHIP, TIPPECANOE COUNTY, INDIANA

This report is supplemental to our examination report of Wayne Township (Township), Tippecanoe County, for the period from January 1, 2011 to December 31, 2015. It has been provided as a separate report so that the reader may easily identify the Examination Result and Comment that pertains to the Township. It should be read in conjunction with our Financial Statements Examination Report of the Township, which provides our opinion on the Township's financial statements. This report may be found at [www.in.gov/sboa](http://www.in.gov/sboa).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Result and Comment contained herein describes the identified reportable instance of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Official Response to the Examination Result and Comment, incorporated within this report, was not verified for accuracy.

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

April 5, 2017

WAYNE TOWNSHIP, TIPPECANOE COUNTY  
EXAMINATION RESULT AND COMMENT

***LATE FILING OF FORM 100-R***

The Township did not timely file a Certified Report of Names, Addresses, Duties, and Compensation of Public Employees (Form 100-R) with the Indiana State Board of Accounts for the years 2012 and 2013. The report for 2012 was filed on February 18, 2013, which was 18 days past the due date, and the report for 2013 was filed on February 7, 2014, which was 7 days past the due date.

Indiana Code 5-11-13-1(a) states in part:

"Every . . . township . . . shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents in their respective offices, departments, boards, commissions, and institutions, and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts. . . ."

WAYNE TOWNSHIP, TIPPECANOE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 5, 2017, with Norman Hayman, Trustee.