

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

COMPLIANCE REPORT

OF

PERRY TOWNSHIP

WAYNE COUNTY, INDIANA

January 1, 2012 to December 31, 2015



FILED
05/25/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Dan Hollenberg	01-01-12 to 12-31-18
Chairman of the Township Board	John Cain	01-01-12 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Perry Township (Township), Wayne County, for the period 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.

The Results and Comments contained herein describe the identified reportable instances 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.

The Official Response to the Results and Comments, incorporated within this report, was not verified for accuracy.

The Annual Financial Reports filed by the Township can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

March 23, 2017

PERRY TOWNSHIP, WAYNE COUNTY
RESULTS AND COMMENTS

DEPOSITORY RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not presented for review during the period examined.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

ANNUAL REPORT ERRORS

The Annual Financial Report (AFR) filed on Gateway for 2015 did not match the Township's records.

Year	Fund	Category	Amount per AFR	Amount per Township Ledger	Difference
2015	Cumulative Fire	Receipts	\$ 5,231.76	\$ 12,731.76	\$ (7,500.00)
		Ending Balance	17,467.26	24,967.26	(7,500.00)

The Township was notified of the errors and has made the corrections to the 2015 AFR.

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

CONTRACTS

Payments made for cemetery mowing were not supported by written contracts.

Payments made or received for contractual services must be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

TOWNSHIP ASSISTANCE STANDARDS

The Township Board did not establish Township Assistance Standards.

PERRY TOWNSHIP, WAYNE COUNTY
RESULTS AND COMMENTS
(Continued)

Indiana Code 12-20-5.5-1 states:

- "(a) The township trustee shall process all applications for township assistance according to uniform written standards and without consideration of the race, creed, nationality, or gender of the applicant or any member of the applicant's household.
- (b) The township's standards for the issuance of township assistance and the processing of applications must be:
- (1) governed by the requirements of this article;
 - (2) proposed by the township trustee, adopted by the township board, and filed with the board of county commissioners;
 - (3) reviewed and updated annually to reflect changes in the cost of basic necessities in the township and changes in the law;
 - (4) published in a single written document, including addenda attached to the document; and
 - (5) posted in a place prominently visible to the public in all offices of the township trustee where township assistance applications are taken or processed."

NEPOTISM CERTIFICATIONS

Each elected officer did not annually certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012, 2013, 2014, and 2015.

Indiana Code 36-1-20.2-16 states: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer has not violated this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year."

CONTRACTING WITH A UNIT CERTIFICATIONS

Each elected officer did not annually certify in writing that the officer had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2012, 2013, 2014, and 2015.

Indiana Code 36-1-21-6 states: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer has not violated this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year."

PERRY TOWNSHIP, WAYNE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 23, 2017, with Dan Hollenberg, Trustee.