

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

COMPLIANCE REPORT

OF

WAYNE TOWNSHIP

OWEN COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
05/25/2017

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|-----------------------------------|----------------------------|--|
| Trustee | Kyle Hall Richard Eder | 01-01-11 to 12-31-14 01-01-15 to 12-31-18 |
| Chairman of the Township Board | Richard Eder Dale Risch | 01-01-12 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, OWEN COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Wayne Township (Township), Owen County, for the period January 1, 2012 to December 31, 2016, 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.

Any 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

April 5, 2017

WAYNE TOWNSHIP, OWEN COUNTY
RESULTS AND COMMENTS

APPROPRIATIONS

The records presented for review indicated the following disbursements in excess of budgeted appropriations:

| <u>Year</u> | <u>Fund</u> | <u>Excess Amounts Disbursed</u> |
|-------------|-------------|---|
| 2015 | Fire | \$ 4,356 |

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

NEPOTISM CERTIFICATION

Each elected officer did not certify in writing that the officer had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31 of the years 2012 through 2016.

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 CERTIFICATION

Each elected officer did not certify in writing that the officer had complied with Indiana Code 36-1-21 (Contracting with a Unit) by December 31 of years 2012 through 2016.

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 is in compliance with this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year."

WAYNE TOWNSHIP, OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 5, 2017, with Richard Eder, Trustee.