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

COMPLIANCE REPORT

OF

HARRISON TOWNSHIP

BOONE COUNTY, INDIANA

January 1, 2012 to December 31, 2016

FILED

06/09/2017

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SCHEDULE OF OFFICIALS

Office	Official	Term
Trustee	Hazel Johnson	01-01-11 to 12-31-18
Chairman of the Township Board	Arlan Johnson	01-01-12 to 12-31-12
	Gary Baldauf	01-01-13 to 12-31-13
	John Brose	01-01-14 to 12-31-14
	Arlan Johnson	01-01-15 to 12-31-15
	Gary Baldauf	01-01-16 to 12-31-16
	John Brose	01-01-17 to 12-31-17

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HARRISON TOWNSHIP, BOONE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Harrison Township (Township), Boone 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.

The Township 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 25, 2017

HARRISON TOWNSHIP, BOONE COUNTY
RESULTS AND COMMENTS

APPROPRIATIONS

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

Year	Fund	Excess Amount Disbursed
2014	Rainy Day	$ 1,257

Indiana Code 6-1.1-18-4 states: "Except as otherwise provided in this chapter, 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."

PENALTIES, INTEREST, AND OTHER CHARGES

On four different occasions, once in 2014, once in 2015, and twice in 2016, the Township did not remit payroll taxes on a timely basis. As a result, the Township paid penalties and interest totaling $137.84.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest, or other charges paid by the unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

HARRISON TOWNSHIP, BOONE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 25, 2017, with Hazel Johnson, Trustee.