

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

COMPLIANCE REPORT

OF

BOON TOWNSHIP

WARRICK COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
06/15/2017

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Transmittal Letter	3
Results and Comments:	
Certified Report (Form 100-R).....	4
Abstract Report Not Adopted.....	4
Official Bond	4
Abstract Report Publication	4
Nepotism Policy Certification	5
Contracting With a Unit Certification	5
Untimely Filing of Annual Financial Report	5
Exit Conference.....	6

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Kevin R. Derr	01-01-11 to 12-31-18
Chairman of the Township Board	Jerry Abshire	01-01-12 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Boon Township (Township), Warrick 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 non-compliance 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

May 1, 2017

BOON TOWNSHIP, WARRICK COUNTY
RESULTS AND COMMENTS

CERTIFIED REPORT (FORM 100-R)

The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) was inaccurate for 2013. Each Board member's compensation was reported at net instead of gross, causing an underreporting of compensation for each Board Member of \$359.75.

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 2015 and 2016. The reports were filed on February 18, 2016, and February 15, 2017, which is 18 and 15 days past the due date, respectively.

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

"Every state, county, city, town, township, or school official . . . shall during the month of January of each year prepare, make, and sign a written or printed certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents . . . 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. . . ."

ABSTRACT REPORT NOT ADOPTED

The Township did not have the required meeting to adopt the Annual Report in accordance with Indiana Code 36-6-6-9 for 2014, 2015, and 2016.

Indiana Code 36-6-6-9(a) states: "The legislative body shall meet on or before the third Tuesday after the first Monday in February of each year. At this meeting it shall consider and approve, in whole or in part, the annual report of the executive presented under IC 36-6-4-12."

OFFICIAL BOND

The Trustee did not obtain an individual Surety Bond for 2016.

Indiana Code 5-4-1-18(a) states in part: ". . . township officers and employees shall file an individual surety bond: . . ."

ABSTRACT REPORT PUBLICATION

The Annual Report was not published in accordance with Indiana Code 36-6-4-13 for 2012, 2013, 2014, 2015, and 2016.

Indiana Code 36-6-4-13(b) states:

"Within four (4) weeks after the third Tuesday following the first Monday in February, the executive shall publish the abstract prescribed by subsection (a) in accordance with IC 5-3-1. The abstract must state that a complete and detailed annual report and the accompanying vouchers showing the names of persons paid money by the township have been filed with the county auditor, and that the chairman of the township legislative body has a copy of the report that is available for inspection by any taxpayer of the township."

BOON TOWNSHIP, WARRICK COUNTY
RESULTS AND COMMENTS
(Continued)

NEPOTISM CERTIFICATION

Each Township Board member did not certify in writing that they had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012, 2013, 2014, 2015, and 2016.

The Trustee did not certify in writing that they had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012 and 2013.

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 Township Board member did not certify in writing that they had not violated Indiana Code 36-1-21 (Contracting With a Unit) by December 31, 2012, 2013, 2014, 2015, and 2016.

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 and 2013.

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."

UNTIMELY FILING OF ANNUAL FINANCIAL REPORT

The Annual Financial Reports for 2015 and 2016 were not filed electronically until March 14, 2016, and March 2, 2017, which were 13 and 2 days past the due date, respectively.

Indiana Code 5-11-1-4(a) states in part:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically . . ."

BOON TOWNSHIP, WARRICK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 1, 2017, with Kevin R. Derr, Trustee; Jerry Abshire, Chairman of the Township Board; and Autumn Baker, Township Clerk.