

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

COMPLIANCE REPORT  
OF  
HARRISON TOWNSHIP  
UNION COUNTY, INDIANA  
January 1, 2012 to December 31, 2016



**FILED**  
06/19/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Richard Hill	01-01-12 to 12-31-18
Chairman of the Township Board	Noel Adams Gwen Wildman	01-01-12 to 12-31-12 01-01-13 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HARRISON TOWNSHIP, UNION 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), Union 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 18, 2017

HARRISON TOWNSHIP, UNION COUNTY  
RESULTS AND COMMENTS

***DEPOSITORY RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were only presented for December 31 each year from 2012 through 2016.

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."

***DEPOSITS***

Receipts were deposited later than the first and fifteenth of the month for years 2012, 2013, 2014, and 2015.

Indiana Code 5-13-6-1(c) states in part: ". . . The public funds collected by township trustees shall be deposited in the designated depository on or before the first and fifteenth day of each month. . . ."

HARRISON TOWNSHIP, UNION COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 4, 2017, with Richard Hill, Trustee.