

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

COMPLIANCE REPORT

OF

CENTER TOWNSHIP

LAKE COUNTY, INDIANA

January 1, 2013 to December 31, 2016



**FILED**  
07/28/2017



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedules of Officials.....	2
Transmittal Letter .....	3
Results and Comments:	
Salary Resolution.....	4
Inaccurate Form 100-R.....	4
Township Assistance Standards .....	4-5
Nepotism Certification .....	5
Contracting Policy Certification.....	5
Exit Conference.....	6

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Tammy Hershman (interim) Paul Bremer	01-01-13 to 01-27-13 01-28-13 to 12-31-18
Chairman of the Township Board	Kate Webster	01-01-13 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CENTER TOWNSHIP, LAKE COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Center Township (Township), Lake County, for the period January 1, 2013 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

June 6, 2017

CENTER TOWNSHIP, LAKE COUNTY  
RESULTS AND COMMENTS

**SALARY RESOLUTION**

The Township Board did not establish the salaries of Township officers and employees for 2013, 2014, or 2015.

Indiana Code 36-6-6-10(b) states:

"The township legislative body shall fix the:

- (1) salaries;
- (2) wages;
- (3) rates of hourly pay; and
- (4) remuneration other than statutory allowances;

of all officers and employees of the township."

**INACCURATE FORM 100-R**

The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) was inaccurate. Differences are detailed below:

<u>Years</u>	<u>Position</u>	<u>Amount Reported on 100-R</u>	<u>Actual Amount Paid</u>
2013	Trustee	\$ 32,564.00	\$ 30,200.42
2013	Board member	Not Reported	2,758.00
2016	Supervisor of Investigations	18,767.00	17,987.06
2016	Investigator	Not Reported	15,742.16

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

"Every . . . township . . . shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents in their respective offices, departments, boards, commissions, and institutions, 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. . . ."

**TOWNSHIP ASSISTANCE STANDARDS**

The Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1 for 2013, 2014, or 2015.

CENTER TOWNSHIP, LAKE 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 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, 2013, 2014, or 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 POLICY CERTIFICATION***

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

CENTER TOWNSHIP, LAKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 6, 2017, with Paul Bremer, Trustee, and Tammy Hershman, Township Clerk.