

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

ORANGE TOWNSHIP

NOBLE COUNTY, INDIANA

January 1, 2012 to December 31, 2016



**FILED**  
08/03/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	George A. Wolfe	01-01-11 to 12-31-18
Chairman of the Township Board	Thomas Brady	01-01-12 to 12-31-14
	John Edwards	01-01-15 to 12-31-15
	Thomas Brady	01-01-16 to 12-31-16
	John Edwards	01-01-17 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF ORANGE TOWNSHIP, NOBLE COUNTY, INDIANA

This report is supplemental to our examination report of Orange Township (Township), Noble County, for the period from January 1, 2012 to December 31, 2016. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the Township. It should be read in conjunction with our Financial Statements Examination Report of the Township, which provides our opinion on the Township's financial statements. This report may be found at [www.in.gov/sboa](http://www.in.gov/sboa).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination 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.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

June 8, 2017

ORANGE TOWNSHIP, NOBLE COUNTY  
EXAMINATION RESULTS AND COMMENTS

***PENALTIES, INTEREST, AND OTHER CHARGES***

The Township paid penalties and interest in the amount of \$36.71 for failure to remit tax payments on a timely basis.

A similar comment also appeared in prior Report B42116 entitled Federal and State Agencies - Compliance Requirements.

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)

***OVERPAYMENT OF SALARY***

The Social Security amount withheld from the Trustee's salary in 2013 was incorrectly calculated at .042 instead of .062. This resulted in an overpayment of \$500 to the Trustee for the year. A repayment had not been received as of May 15, 2017. Reimbursement will be made to the Township by reducing the Trustee's next two paychecks by \$250 each.

Units must collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

ORANGE TOWNSHIP, NOBLE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 8, 2017, with George A. Wolfe, Trustee; Tammy Wolfe, Township Clerk; and John Edwards, Chairman of the Township Board.