

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

COMPLIANCE REPORT

OF

OWEN TOWNSHIP

WARRICK COUNTY, INDIANA

January 1, 2012 to December 31, 2016



**FILED**  
08/16/2017



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Raleigh Bruner	01-01-11 to 12-31-18
Chairman of the Township Board	Jackie L. Miles Dee A. Postin	01-01-12 to 12-31-13 01-01-14 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Owen 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 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 26, 2017

OWEN TOWNSHIP, WARRICK COUNTY  
RESULTS AND COMMENTS

**ANNUAL REPORT DIFFERENCES**

The Annual Financial Report (AFR) filed on Gateway for 2014 and 2015 contained a number of errors and did not properly reflect the financial activity of the Township.

Years	Fund	Category	Amount per AFR	Amount per Ledger	Difference
2014	Lewy Excess	Beg. Bal.	\$ 130.42	\$ -	\$ 130.42
2014	Township	Receipts	16,719.66	18,564.76	(1,845.10)
2014	Fire Protection General	Receipts	-	18.88	(18.88)
2014	Fire Protection Equipment	Receipts	-	13.12	(13.12)
2014	Township	End. Bal.	46,951.04	48,761.17	(1,810.13)
2014	Lewy Excess	End. Bal.	130.42	-	130.42
2014	Fire Protection General	End. Bal.	-	18.88	(18.88)
2014	Fire Protection Equipment	End. Bal.	-	13.12	(13.12)
2015	Township	Receipts	17,499.11	17,950.46	(451.35)
2015	Township	End. Bal.	56,529.84	56,981.18	(451.34)

Units are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Units must file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

**TOWNSHIP ASSISTANCE STANDARDS**

Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1 for 2012, 2013, 2014, 2015, and 2016.

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, nationally, 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;

OWEN TOWNSHIP, WARRICK COUNTY  
RESULTS AND COMMENTS  
(Continued)

- (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 posted in a place prominently visible to the public in all offices of the township trustee where township applications are taken or processed."

***NEPOTISM CERTIFICATION***

Each elected officer did not certify in writing that the officer had not violated the Township's Nepotism Policy by December 31, 2012, 2013, 2014, 2015, and 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 WITH A UNIT CERTIFICATION***

Each elected officer did not certify in writing that the officer had not violated the Township's Contracting with a Unit by December 31, 2012, 2013, 2014, 2015, and 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."

***100-R REPORT***

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 2012. The report was filed on February 3, 2013, which was three days past the due date.

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. . . ."

OWEN TOWNSHIP, WARRICK COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 26, 2017, with Raleigh Bruner, Trustee.