

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

COMPLIANCE REPORT  
OF  
UNION TOWNSHIP  
JASPER COUNTY, INDIANA  
January 1, 2011 to December 31, 2015



**FILED**  
04/11/2018



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Patricia Swartz	01-01-11 to 12-31-14
	Gerrett Dobson	01-01-15 to 03-22-17
	(Vacant)	03-23-17 to 03-31-17
	Nicole Davis	04-01-17 to 12-31-18
Chairman of the Township Board	Frank Slaby	01-01-11 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

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TO: THE OFFICIALS OF UNION TOWNSHIP, JASPER COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Union Township (Township), Jasper County, for the period January 1, 2011 to December 31, 2015, 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 Township Annual Financial Reports filed for years 2011 and later can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

July 6, 2017

UNION TOWNSHIP, JASPER COUNTY  
RESULTS AND COMMENTS

**OVERPAYMENT OF COMPENSATION**

In February 2013, the former Trustee, Patricia Swartz (Swartz), paid herself additional compensation for 2012. The amount overpaid was \$850 (two months compensation/salary at \$425 per month).

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."

We requested Swartz to reimburse Union Township the overpayments of salary from 2012, totaling \$850. (See Summary of Charges, page 16)

**PENALTIES, INTEREST, AND OTHER CHARGES**

The Trustee paid penalties, interest, and other charges to the Internal Revenue Service for a levy on the Township's bank account in the amount of \$100.39.

The Township paid penalties, interest, and other charges to the Jasper County Sherriff in the amount of \$157.92 because the Township failed to remit payment to the State of Indiana for taxes.

There were invoices paid that were up to 120 days past due; however, we were unable to determine the amount of penalties and interest paid.

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)

**BANK RECONCILMENTS**

Depository reconcilements of the fund balances to the bank account balances were not presented for the entire examination period. The former and current Trustees failed to perform monthly bank reconcilements.

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."

UNION TOWNSHIP, JASPER COUNTY  
RESULTS AND COMMENTS  
(Continued)

**CONDITION OF RECORDS**

We noted the following deficiencies in the recordkeeping by the former Trustee:

- We examined the bank statements and found that not all deposits were recorded in the Township ledger.
- Checks cleared the bank account but were not recorded in the Township ledger.

All financial transactions pertaining to the unit must be recorded in the records of the unit at the time of the transaction. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

**OPTICAL IMAGES**

The financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks. The back side or endorsement side of the checks was not returned.

Indiana Code 26-2-8-111 states in part:

"(a) If a law requires that certain records be retained, that requirement is met by retaining an electronic record of the information in the record that:

- (1) accurately reflects the information set forth in the record after it was first generated in its final form as an electronic record or otherwise; and
- (2) remains accessible for later reference. . . .

(e) If a law requires retention of a check, that requirement is satisfied by retention of an electronic record of the information on the front and back of the check in accordance with subsection (a). . . ."

**ANNUAL REPORTS**

*Approval of Annual Report*

The Township did not have the required meeting to review and adopt the Annual Report in accordance with Indiana Code 36-6-6-9 for 2012, 2013, 2014, or 2015.

*Publication of the Abstract*

The abstract of the Annual Report was not published in accordance with Indiana Code 36-6-4-13 for 2011, 2012, 2013, or 2014.

UNION TOWNSHIP, JASPER COUNTY  
RESULTS AND COMMENTS  
(Continued)

*Untimely Filing of Annual Financial Report*

The Annual Financial Report (AFR) for 2011 was not filed electronically until April 1, 2012, and the AFR for 2013 was not filed electronically until March 23, 2014, which were 30 days and 22 days late.

*Differences in Reporting*

The AFR filed on the Indiana Gateway for Government Units for 2011, 2012, 2013, and 2014 did not properly reflect the financial activity of the Township. The following schedule details the differences between the AFR filed and the Township ledger:

Years	Fund	Category	Amount Per Gateway	Amount Per Township Ledger	Difference
2011	Township	Beginning Balance	\$ 22,656.06	\$ 5,221.45	\$ (17,434.61)
2011	Township	Receipt	12,849.50	14,800.63	1,951.13
2011	Township	Disbursement	16,014.36	18,430.31	2,415.95
2011	Township	Ending Balance	19,491.20	1,591.77	(17,899.43)
2011	Township Assistance	Beginning Balance	9,449.45	3,449.45	(6,000.00)
2011	Township Assistance	Receipt	1,189.10	826.29	(362.81)
2011	Township Assistance	Disbursement	700.00	500.00	(200.00)
2011	Township Assistance	Ending Balance	9,938.55	3,775.74	(6,162.81)
2011	Fire Fighting	Beginning Balance	9,881.30	11,083.22	1,201.92
2011	Fire Fighting	Receipt	6,255.43	10,845.55	4,590.12
2011	Fire Fighting	Ending Balance	10,936.73	16,728.77	5,792.04
2011	Rainy Day	Beginning Balance	3,383.88	1,304.65	(2,079.23)
2011	Rainy Day	Ending Balance	3,383.88	1,304.65	(2,079.23)
2011	Park & Recreation	Beginning Balance	629.69	709.69	80.00
2011	Park & Recreation	Ending Balance	629.69	709.69	80.00
2011	Levy Excess	Beginning Balance	40.37	-	(40.37)
2011	Levy Excess	Receipt	5,536.41	-	(5,536.41)
2011	Levy Excess	Ending Balance	5,576.78	-	(5,576.78)
2012	Township	Beginning Balance	19,491.20	7,128.15	(12,363.05)
2012	Township	Receipt	16,227.38	13,716.48	(2,510.90)
2012	Township	Disbursement	14,757.92	13,931.56	(826.36)
2012	Township	Ending Balance	20,960.66	6,913.07	(14,047.59)
2012	Township Assistance	Beginning Balance	9,938.55	3,775.74	(6,162.81)
2012	Township Assistance	Receipt	492.13	56.48	(435.65)
2012	Township Assistance	Ending Balance	9,590.87	2,992.41	(6,598.46)
2012	Fire Fighting	Beginning Balance	10,936.73	10,221.52	(715.21)
2012	Fire Fighting	Receipt	6,761.45	14,848.35	8,086.90
2012	Fire Fighting	Ending Balance	12,498.18	19,869.87	7,371.69
2012	Rainy Day	Beginning Balance	3,383.88	1,304.65	(2,079.23)
2012	Rainy Day	Ending Balance	3,383.88	1,304.65	(2,079.23)
2012	Park & Recreation	Beginning Balance	629.69	709.69	80.00
2012	Park & Recreation	Ending Balance	80.00	-	(80.00)
2012	Levy Excess	Beginning Balance	5,576.78	-	(5,576.78)
2012	Levy Excess	Ending Balance	5,576.78	-	(5,576.78)
2013	Township	Receipt	13,968.24	20,273.82	6,305.58
2013	Township	Disbursement	13,726.00	15,840.49	2,114.49
2013	Township	Ending Balance	7,155.31	11,346.40	4,191.09
2013	Township Assistance	Receipt	-	492.13	492.13
2013	Township Assistance	Disbursement	2,048.68	2,198.68	150.00
2013	Township Assistance	Ending Balance	943.73	1,285.86	342.13
2013	Fire Fighting	Receipt	17,465.12	13,886.10	(3,579.02)
2013	Fire Fighting	Ending Balance	16,839.99	13,260.97	(3,579.02)
2013	Levy Excess	Beginning Balance	5,576.78	-	(5,576.78)
2013	Levy Excess	Ending Balance	5,576.78	-	(5,576.78)

UNION TOWNSHIP, JASPER COUNTY  
RESULTS AND COMMENTS  
(Continued)

Years	Fund	Category	Amount Per Gateway	Amount Per Township Ledger	Difference
2014	Township	Beginning Balance	7,155.31	12,823.40	5,668.09
2014	Township	Receipt	13,269.04	12,772.44	(496.60)
2014	Township	Disbursement	10,100.00	11,364.73	1,264.73
2014	Township	Ending Balance	10,324.35	14,231.11	3,906.76
2014	Township Assistance	Beginning Balance	943.73	1,285.86	342.13
2014	Township Assistance	Receipt	3,305.28	3,581.12	275.84
2014	Township Assistance	Ending Balance	2,979.26	3,597.23	617.97
2014	Fire Fighting	Beginning Balance	16,839.99	13,260.97	(3,579.02)
2014	Fire Fighting	Receipt	5,977.20	6,329.76	352.56
2014	Fire Fighting	Ending Balance	5,867.19	2,640.73	(3,226.46)
2014	Levy Excess	Beginning Balance	5,576.78	-	(5,576.78)
2014	Levy Excess	Ending Balance	5,576.78	-	(5,576.78)

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."

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."

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

"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 in the manner prescribed under IC 5-14-3.8-7."

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)

**OVERDRAWN CASH BALANCE**

The following fund had an overdrawn cash balance at December 31:

Year	Fund	Amount Overdrawn
2015	Fire Fighting	\$ (7,492.02)

UNION TOWNSHIP, JASPER COUNTY  
RESULTS AND COMMENTS  
(Continued)

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for townships, Chapter 1)

**APPROPRIATIONS**

The records presented indicated the following disbursements in excess of appropriated budgets:

Years	Fund	Excess Amount Disbursed
2011	Township	\$ 2,037.31
2013	Fire Fighting	9,735.00
2014	Fire Fighting	6,190.00
2015	Fire Fighting	1,000.00

The Department of Local Government and Finance did not approve a budget for the Township from 2008 through 2013. Therefore, the Township operated on the approved budget from 2008.

Indiana Code 6-1.1-18-4 states: "Except as otherwise provided in this chapter, the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

**COLLECTIONS NOT DEPOSITED TIMELY**

Receipts were deposited later than the first and fifteenth of the month. Several tax distribution checks were deposited over a month after receiving the check from the County Auditor's office.

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. . . ."

**SUPPORTING DOCUMENTATION**

Several payments were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

UNION TOWNSHIP, JASPER COUNTY  
RESULTS AND COMMENTS  
(Continued)

**TOWNSHIP ASSISTANCE**

*Township Assistance Disbursement*

A Township Assistance payment was made directly to the Township Assistance recipient for funeral expenses. A Township Assistance application was completed; however, no documentation was provided for funeral expenses.

*Township Assistance Standards*

Township Assistance Standards were not established in accordance with Indiana Code 12-20-5.5-1.

*Township Assistance Applications*

Township Assistance applications were not completed by recipients in 2015.

Payment of all claims should be directly to a vendor and should never be to a township assistance applicant. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 7)

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."

Application for Township Assistance is to be completed by each person who applies for township assistance. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 7)

**SALARY RESOLUTION**

The Township Board did not fix salaries of Township officers and employees for 2011 through 2015.

UNION TOWNSHIP, JASPER COUNTY  
RESULTS AND COMMENTS  
(Continued)

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."

**ADVANCED COMPENSATION**

The former Trustee's salary and rent payments were made in advance of services for 2013.

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

**CONTRACTS**

Payments made for fire protection were not supported by a written contract for 2013. Contracts were not presented for fire protection and mowing for 2014 or 2015.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

**PAYROLL TAXES**

We noted the following discrepancies with payroll taxes:

- Employees of the Township were paid without the Township withholding federal, state, and local taxes. Payroll taxes were not withheld for employees in 2015.
- Payroll taxes withheld were not properly remitted to the Internal Revenue Service and the Indiana Department of Revenue.
- W-2s were not issued to Township employees in 2015.

Each governmental unit is responsible for compliance with all rules, regulations, guidelines, and directives of the Internal Revenue Service and the Indiana Department of Revenue. All questions concerning taxes should be directed to these agencies. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

UNION TOWNSHIP, JASPER COUNTY  
RESULTS AND COMMENTS  
(Continued)

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

**EMPLOYEE WAGES**

The wages reported on the W-2s issued for 2011 did not agree with the actual amount paid to employees. The amount paid to the Township Clerk was \$1,025; however, the W-2 amount reported was \$1,200. The wages reported on the W-2s issued for 2013 did not agree with the actual amount paid to employees. The amount paid to Trustee was \$5,950; however, the W-2 amount report was \$5,100.

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)

**CERTIFIED REPORT OF COMPENSATION (FORM 100-R)**

The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100-R) was inaccurate. The 2013 Form 100-R stated the Trustee's total compensation was \$5,100, but the Trustee was actually paid \$5,950 in 2013. The 2013 Form 100-R stated the Township Board members total compensation was \$425, but the Township Board members were actually paid \$400 in 2013. The 2014 Form 100-R stated the Trustee's total compensation was \$6,300, but the Trustee was actually paid \$6,200 in 2014.

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. . . ."

**UNTIMELY FILING OF THE FORM 100-R REPORT**

The Township did not timely file a Form 100-R with the Indiana State Board of Accounts for 2011 and 2014. The Form 100-R for 2011 was filed on July 24, 2012, which was 175 days past the due date. The Form 100-R for 2014 was filed on March 15, 2015, which was 43 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. . . ."

UNION TOWNSHIP, JASPER COUNTY  
RESULTS AND COMMENTS  
(Continued)

**NEPOTISM IN EMPLOYMENT**

*Policy*

The Township did not have a Nepotism Policy in 2012, 2013, or 2014. The Township's Nepotism Policy for 2015 was not signed by the Township Board members.

*Certification*

Each elected officer did not certify in writing that they had not violated Indiana Code 36-1-20.2 (Nepotism) by December 31, 2012, 2013, 2014, or 2015.

Indiana Code 36-1-20.2-9 (a) states in part: "This chapter establishes minimum requirements regarding employment of relatives. The legislative body of the unit shall adopt a policy that includes, at a minimum, the requirements set forth in this chapter. . . ."

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**

*Policy*

The Township did not have a Contracting Policy for 2012, 2013, 2014. The Township's Contracting Policy for 2015 was not signed by Township Board members.

*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, 2012, 2013, 2014, or 2015.

Indiana Code 36-1-21-4(a) states in part: "This chapter establishes minimum requirements regarding contracting with a unit. The legislative body of the unit shall adopt a policy that includes, at a minimum, the requirements set forth in this chapter. . . ."

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."

**OFFICIAL BONDS**

The Township obtained the following official bonds:

Agency	Period	Amount
Auto-Owners Insurance Company	01-01-11 to 01-01-15	\$ 30,000

UNION TOWNSHIP, JASPER COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 6, 2017, with Gerrett Dobson, former Trustee.

The contents of this report were sent to Patricia Swartz, former Trustee, via certified mail.

The contents of this report were discussed on February 13, 2018, with Nicole Davis, Trustee.

January 26, 2015

State Board of Accounts  
Attn: Paul Joyce  
302 W. Washington Street  
Room E418  
Indianapolis, IN 46204-2765

OFFICIAL RESPONSE

**Overpayment of compensation and rent:** I did overpay myself in 2012. This was not done intentionally. Checks were on order and the counter checks provided were not recorded in the ledger due to my oversight. I will repay this to the current Trustee of Union Township in installments of \$200.00 per month until paid in full.

**Penalties, interest and other charges:** I am currently in the process of contacting Dan Justice and filing paperwork to recoup these payments. These were paid as a result of a notice from the State of Indiana for a tax lien. The taxes were originally sent to the wrong entity.

**Bank Reconcilements:** Monthly reconcilements were done, however, they were not performed on the reverse side of the statements. Although it is not an excuse, I was not aware of having to show proof of reconciliation.

**Condition of records:** It is assumed that checks that had cleared the bank and were not in the ledger are those that were stated earlier were checks provided by the bank until printed checks were received and not recorded in the ledger. This was an honest oversight.

**Annual Financial Report:** Differences in reporting in Gateway was due to the fact that balances were carried forward that were incorrect from the previous year and Gateway would not allow me to correct them.

**Budgets and appropriations:** Disbursements were made for firefighting and poor relief. This was due to an obligation to be sure there was fire protection for the township as well as relief to indigent persons.

**Collections not deposited timely:** Although not an excuse, I was unaware that checks had to be deposited within an allotted time frame.

**Supporting documentation:** Although not an excuse, having a full time job it was not always feasible to personally deliver payments for poor relief and they sometimes had to be left in night depositories and receipts may not have been forwarded.

**Township assistance:** The payment to the funeral home was given in good faith to the applicant to take to the funeral home. This is the only time this was done.

**Contractual payments:** It was not known that it had to be established by the township to set salaries. The salary has been the same since I took over and though not an excuse, was not aware.

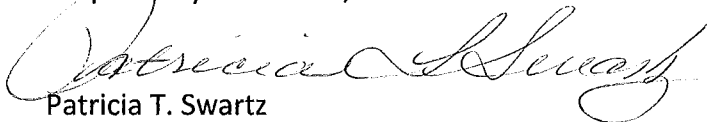
**Employee wages:** The clerk stepped down to help save the township money as Trustee I was trying to fulfill as many duties as possible. It seems the wrong amount was reported inaccurately on W-2's by accident.

**Certified report of compensation:** This also reported inaccurately by accident.

**Nepotism and contracting policy:** No township official violated these policies. It was an oversight that the policies were not established in writing.

In closing, I want to state that I took over as Trustee for Jerry Brunton, who passed away unexpectedly. His files were boxed and given to me. I have had no proper training as a Trustee. The only audit I have had was shortly after I took over. I apologize for things not done properly or timely, but I continued as I was since there was no audits to bring these discrepancies to my attention. Had it been pointed out to me sooner, I could have done things differently. Nothing I did was intentional and I apologize for any inconvenience or grief I may have caused.

Respectfully submitted,



Patricia T. Swartz  
Union Township Trustee

Cc: Mary Jo Small  
Kristin Campbell

UNION TOWNSHIP, JASPER COUNTY  
SUMMARY OF CHARGES  
(Due to Malfeasance, Misfeasance, or Nonfeasance)

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Patricia Swartz, former Trustee: Overpayment of Compensation, page 4	<u>\$ 850</u>	<u>\$ -</u>	<u>\$ 850</u>

This report was forwarded to the Office of the Indiana Attorney General.

AFFIDAVIT

STATE OF INDIANA )  
Porter COUNTY )

We, Kristin Campbell and Mary Jo Small, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of Union Township, Jasper County, Indiana, for the period from January 1, 2011 to December 31, 2015, is true and correct to the best of our knowledge and belief.

Kristin Campbell  
Mary Jo Small  
Field Examiners

Subscribed and sworn to before me this 5<sup>th</sup> day of April, 2018

Nancy Mathena  
Notary Public

My Commission Expires: 12-11-2020  
County of Residence: Lake

