

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

COMPLIANCE REPORT
OF
RANDOLPH TOWNSHIP
OHIO COUNTY, INDIANA
January 1, 2014 to December 31, 2017



FILED
10/19/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Ethel Potter	01-01-11 to 12-31-18
Chairman of the Township Board	Nanette Williams	01-01-14 to 12-31-14
	Sonja Keith	01-01-15 to 12-31-15
	Michael Peters	01-01-16 to 12-31-16
	Nanette Williams	01-01-17 to 12-31-18



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF RANDOLPH TOWNSHIP, OHIO COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Randolph Township (Township), Ohio County, for the period of January 1, 2014 to December 31, 2017, 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.

The Schedule of Cash and Investment Balances - Regulatory Basis, as listed in the Table of Contents, is presented as other information. It has not been subjected to any auditing procedures and, accordingly, we do not express an opinion or provide any assurance on it.

Any Official Response to the Results and Comments, incorporated within this report, was not verified for accuracy.

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

September 10, 2018

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OTHER INFORMATION - UNAUDITED

The Township's Annual Financial Reports information can be found on the Indiana Gateway for Government Units (Gateway) website: <https://gateway.ifionline.org/>. The schedule presented herein is presented as other information and is derived from the Township's Annual Financial Reports information and has not been subjected to any audit procedures. No adjustments have been made to the information as reported in Gateway and, as such, balances may differ.

RANDOLPH TOWNSHIP, OHIO COUNTY
 SCHEDULE OF CASH AND INVESTMENT
 BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

Fund	Cash and Investments 12-31-17
Township	\$ 20,652
Township Assistance	27,462
Fire Fighting	14,432
Rainy Day	13,622
Levy Excess	<u>151</u>
Total	<u>\$ 76,319</u>

RANDOLPH TOWNSHIP, OHIO COUNTY
RESULTS AND COMMENTS

COMPENSATION

A similar comment also appear in prior Report B44061.

The Township did not provide a salary resolution or ordinance, Township Board minutes, or other documentation setting and approving the salaries of Township officers and employees for the engagement period.

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."

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

CONTRACTS

A similar comment also appeared in prior Report B44061.

The Township made payments throughout the engagement period to one vendor for accounting services totaling \$10,288 that were not supported by a written contract.

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

RANDOLPH TOWNSHIP, OHIO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 10, 2018, with Ethel Potter, Trustee.