

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

COMPLIANCE REPORT

OF

ROBB TOWNSHIP

POSEY COUNTY, INDIANA

January 1, 2014 to December 31, 2017



FILED
11/08/2018

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|-----------------------------------|------------------|----------------------|
| Trustee | Charles S. Baker | 01-18-12 to 12-31-18 |
| Chairman of the Township Board | James Nash | 01-01-14 to 12-31-18 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF ROBB TOWNSHIP, POSEY COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Robb Township (Township), Posey 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 Result and Comment contained herein describes the identified reportable instance 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 Result and Comment, incorporated within this report, was not verified for accuracy.

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

October 1, 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.

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

| Fund | Cash and Investments 12-31-17 |
|---------------------|-------------------------------------|
| Township | \$ 108,081 |
| Township Assistance | 38,179 |
| Fire Fighting | <u>139,863</u> |
| Total | <u>\$ 286,123</u> |

ROBB TOWNSHIP, POSEY COUNTY
RESULT AND COMMENT

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

A similar comment also appeared in prior Report B44850.

Township Board members were paid without the Township withholding Social Security or Medicare taxes. No Wage and Tax Statements, Forms W-2, or Miscellaneous Income, Forms 1099-MISC, were presented for evaluation that indicated compensation paid to Township Board members was reported to the Internal Revenue Service.

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)

ROBB TOWNSHIP, POSEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 1, 2018, with Charles S. Baker, Trustee.