

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

COMPLIANCE REPORT  
OF  
WASHINGTON TOWNSHIP  
NEWTON COUNTY, INDIANA  
January 1, 2014 to December 31, 2017



**FILED**  
11/15/2018



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SCHEDULE OF OFFICIALS

| <u>Office</u>                     | <u>Official</u>              | <u>Term</u>                                  |
|-----------------------------------|------------------------------|--|
| Trustee                           | Judy Taylor<br>Kim Wright    | 01-01-11 to 06-30-13<br>07-01-13 to 12-31-18 |
| Chairman of the<br>Township Board | Rick Risley<br>Sarah Osowski | 01-01-14 to 12-31-14<br>01-01-15 to 12-31-18 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WASHINGTON, NEWTON COUNTY, INDIANA

As authorized under Indiana Code 5-11-1, we performed certain procedures to the accounting records and related documents of Washington Township (Township), Newton 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 8, 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.

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

| Fund                | Cash and<br>Investments<br>12-31-17 |
|---------------------|-------------------------------------|
| Township            | \$ 209,313                          |
| Township Assistance | 20,458                              |
| Fire Fighting       | 25,661                              |
| Rainy Day           | 4,291                               |
| Levey Excess        | 97                                  |
| Community Building  | 5,398                               |
| Tipping Fee         | <u>294,921</u>                      |
| <br>Total           | <br><u><u>\$ 560,139</u></u>        |

WASHINGTON TOWNSHIP, NEWTON COUNTY  
RESULT AND COMMENT

***DONATIONS***

A similar comment has appeared in several prior Reports, including B28535, B31898, B36183, and B43584.

The Tipping Fee fund, which is funded primarily by landfill host fees, made monetary donations to several community service organizations and scholarship funds throughout the engagement period. However, documentation was not presented indicating the Township had reciprocal agreements with the organizations that received the donations.

Public funds cannot be donated or given to other organizations or individuals unless specifically authorized by law. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 1)

WASHINGTON TOWNSHIP, NEWTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 8, 2018, with Kim Wright, Trustee.